

## Appointment of officers.

<sup>[1]</sup>  
4.      Appointment of officers.

(1) The Board may, in addition to the officers as may be notified by the Government under section 3, appoint such persons as it may think fit to be the officers under this Act.

(2) Without prejudice to the provisions of sub-section (1), the Board may, by order, authorise any officer referred to in clauses (a) to (h) of section 3 to appoint officers of central tax below the rank of Assistant Commissioner of central tax for the administration of this Act.

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<sup>[1]</sup>  
     Enforced with effect from 22.6.2017.