

## Powers of officers

### 5.<sup>[1]</sup> Powers of officers<sup>[2]</sup>.

(1) <sup>[3]</sup> Subject to such conditions and limitations as the Board may impose, an officer of central tax may exercise the powers and discharge the duties conferred or imposed on him under this Act.

(2) An officer of central tax may exercise the powers and discharge the duties conferred or imposed under this Act on any other officer of central tax who is subordinate to him.

(3) The Commissioner may, subject to such conditions and limitations as may be specified in this behalf by him, delegate his powers to any other officer who is subordinate to him.

(4) Notwithstanding anything contained in this section, an Appellate Authority shall not exercise the powers and discharge the duties conferred or imposed on any other officer of central tax<sup>[4]</sup>.

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

<sup>[2]</sup> Refer Not. No. 2/2017-CT, dt. 19.6.17.

<sup>[3]</sup> Refer Cir. No. 1/2017- GST dt. 26.6.2017; Cir. No. 3.3.2017- GST dt. 5.7.2017 & Cir. No. 31/2018, dt. 9.2.2018 for powers of proper officers in relation to various sections of CGST Act, 2017.

<sup>[4]</sup> Refer Not. No. 14/2017, dt. 1.7.2017.