

## **Appointment of officers**

3. The Board may appoint such central tax officers as it thinks fit for exercising the powers under this Act.

# Authorisation of officers of State tax or Union territory tax as proper officer in certain circumstances

4. Without prejudice to the provisions of this Act, the officers appointed under the State goods and Services Tax Act or the Union Territory Goods and Services Tax Act are authorised to be the proper officers for the purposes of this Act, subject to such exceptions and conditions as the Government shall, on the recommendations of the Council, by notification, specify.

### Administration of IGST in India

#### Introduction

What is IGST The Integrated Goods and Services Tax (IGST) forms an integral part of the GST system in India, aimed at ensuring seamless trade between states. CGST & SGST are applicable on intra-state supplies while IGST facilitates the levy of tax across states.

#### What is IGST?

Transferred goods and services among states attract IGST. The tax is levied by the centre and then shared between the originating state and consuming state; this ensures equitable sharing of revenue.



#### How IGST is Administered

**Registration of IGST**: The businesses which operate inter-state need to register under IGST for the purpose of implement GST laws.

**Returns Filing:** Monthly/quarterly returns filed to report inter-state transactions are called IGST RETURNS.

Tax Levy & Apportionment: IGST levied is with the central government and shared among states.

**Compliance Monitoring:** CBIC is responsible for monitoring compliance with the IGST regulations, and it also carries out audits as may be required.

#### **Key Features**

**Uniform Taxation between States:** Same rate in the case of inter-state supply.

Avoidance of Double Taxation: ITCs avoid cascading impact.

**Transparency & Efficiency:** E-returns filing and e-settlement enhance accountability and regular revenue flow.

#### Conclusion

IGST is a crucial factor in India's integrated tax system and allows for flow of credit while the trade between two states remains unbroken and tax amount can be divided equally. Good governance and adherence is the key to enjoy IGST by Businesses.