

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.