

Proper Officer-Relating to provision other than Registration under CGST Act

Circular No: 3/3/2017-CT

F. No: 349/75/2017-GST

Classification: Common
Authority

Date: 05-07-2017

Subject: Proper officer relating to provisions other than Registration and Composition under the Central Goods and Services Tax Act, 2017–Reg.

In exercise of the powers conferred by clause (91) of section 2 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with Section 20 of the Integrated Goods and Services Tax Act (13 of 2017) and subject to sub-section (2) of section 5 of the Central Goods and Services Tax Act, 2017, the Board, hereby assigns the officers mentioned in Column (2) of the Table below, the functions as the proper officers in relation to the various sections of the Central Goods and Services Tax Act, 2017 or the rules made thereunder given in the corresponding entry in Column (3) of the said Table:

Table

S. No.	Designation of the officer	Functions under Section of the Central Goods and Services Tax Act, 2017 or the rules made thereunder
(1)	(2)	(3)
1.	Principal Commissioner/ Commissioner of Central Tax	1. Sub- section (7) of Section 67 2. Proviso to Section 78
2.	Additional or Joint Commissioner of Central Tax	1. Sub- sections (1), (2), (5) and (9) of Section 67 2. Sub-section (1) and (2) of Section 71 3. Proviso to section 81 4. Proviso to sub-section (6) of Section 129 5. Sub-rules (1),(2),(3) and (4) of Rule
		139 vi. Sub-rule (2) of Rule 140

3.	Deputy or Assistant Commissioner of Central Tax	1. Sub-sections (5), (6), (7) and (10) of Section 54 2. Sub-sections (1), (2) and (3) of Section 60 3. Section 63 4. Sub-section (1) of Section 64 5. Sub-section (6) of Section 65 vi. Sub-sections (1), (2), (3), (5), (6), (7), (9), (10) of Section 74 7. Sub-sections (2), (3), (6) and (8) of Section 76 8. Sub-section (1) of Section 79 9. Section 123 10. Section 127 11. Sub-section (3) of Section 129 12. Sub-sections (6) and (7) of Section 130 13. Sub-section (1) of Section 142 14. Sub-rule (2) of Rule 82 15. Sub-rule (4) of Rule 86 16. Explanation to Rule 86 17. Sub-rule (11) of Rule 87 18. Explanation 2 to Rule 87 19. Sub-rules (2) and (3) of Rule 90 20. Sub-rules (2) and (3) of Rule 91 21. Sub-rules (1), (2), (3), (4) and (5) of Rule 92 22. Explanation to Rule 93 23. Rule 94 24. Sub-rule (6) of Rule 96 25. Sub-rule (2) of Rule 97 26. Sub-rule (2), (3), (4), (5) and (7) of Rule 98 27. Sub-rule (2) of Rule 100 28. Sub-rules (2), (3), (4) and (5) of Rule 101 29. Rule 143 xxx. Sub-rules (1), (3), (4), (5), (6) and (7) of Rule 144 31. Sub-rules (1) and (2) of Rule 145 32. Rule 146 xxxiii. Sub-rules (1), (2), (3), (5), (6), (7), (8), (10), (11), (12), (14) and (15) of Rule 147 34. Sub-rules (1), (2) and (3) of Rule 151 35. Rule 152 36. Rule 153 37. Rule 155
		xxxviii. Rule 156

4.	Superintendent of Central Tax	<ol style="list-style-type: none">1. Sub- section (6) of Section 352. Sub-sections (1) and (3) of Section 613. Sub-section (1) of Section 624. Sub-section (7) of Section 655. Sub-section (6) of Section 666. Sub-section (11) of Section 677. Sub-section (1) of Section 70viii. Sub-sections (1), (2), (3), (5), (6), (7), (9) and (10) of Section 739. Sub-rule (6) of Rule 5610. Sub-rules (1), (2) and (3) of Rule 9911. Sub-rule (1) of Rule 13212. Sub-rule (1), (2), (3) and (7) of Rule 14213. Rule 150
5.	Inspector of Central Tax	<ol style="list-style-type: none">1. Sub-section (3) of Section 682. Sub- rule (17) of Rule 563. Sub- rule (5) of Rule 58

2. It is requested that suitable trade notices may be issued to publicize the contents of this circular.

3. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.