

Administration

3. Officers under this Act.

The Government shall, by notification, appoint the following classes of officers for the purposes of this Act, namely:-

- (a) Principal or Chief Commissioner of State tax,
- (b) Commissioner of State tax,
- (c) Special Commissioners of State tax,
- (d) Additional Commissioners of State tax,
- (e) Joint Commissioners of State tax,
- (f) Deputy Commissioners of State tax,
- (g) Assistant Commissioners of State tax,
- (h) Superintendent of State tax
- (i) Inspector of State tax, and
- (j) any other class of officers as it may deem fit:

Provided that, the officers appointed under the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005) shall be deemed to be the officers appointed under the provisions of this Act.

4. Appointment of officers.

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

(2) The Commissioner shall have jurisdiction over the whole of the State, the Special Commissioner and an Additional Commissioner in respect of all or any of the functions assigned to them, shall have jurisdiction over the whole of the State or where the State Government so directs, over any local area thereof, and all other officers shall, subject to such conditions as may be specified, have jurisdiction over the whole of the State or over such local areas as the Commissioner may, by order, specify.

5. Powers of officers.

(1) Subject to such conditions and limitations as the Commissioner may impose, an officer of State tax may exercise the powers and discharge the duties conferred or imposed on him under this Act.

(2) An officer of State tax may exercise the powers and discharge the duties conferred or imposed under this Act on any other officer of State 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 State tax.

6. Authorisation of officers of central tax as proper officer in certain circumstances.

(1) Without prejudice to the provisions of this Act, the officers appointed under the Central Goods and Services Tax Act are authorised to be the proper officers for the purposes of this Act, subject to such conditions as the Government shall, on the recommendations of the Council, by notification, specify.

(2) Subject to the conditions specified in the notification issued under sub-section (1),-

(a) where any proper officer issues an order under this Act, he shall also issue an order under the Central Goods and Services Tax Act, as authorised by the said Act under intimation to the jurisdictional officer of central tax;

(b) where a proper officer under the Central Goods and Services Tax Act has initiated any proceedings on a subject matter, no proceedings shall be initiated by the proper officer under this Act on the same subject matter.

(3) Any proceedings for rectification, appeal and revision, wherever applicable, of any order passed by an officer appointed under this Act, shall not lie before an officer appointed under the Central Goods and Services Tax Act.