

## Proper officer for provisions relating to Registration and Composition levy under the Central Goods and Services Tax Act, 2017 or the rules made thereunder

Circular No: 01/01/2017-CT

F. No: 349/75/2017-GST

Classification: Common  
Authority

Date: 26-06-2017

**Subject: Proper officer for provisions relating to Registration and Composition levy under the Central Goods and Services Tax Act, 2017 or the rules made thereunder – 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) (hereinafter referred to as the Act) 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 said Act, 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 of the said Act or the rules made thereunder mentioned in the corresponding entry in Column (3) of the said Table:-

**Table**

Serial Number	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.	Assistant or Deputy Commissioners of Central Tax and Assistant or Deputy Directors of Central Tax	1. Sub-Section (5) of Section 10 2. Proviso to Sub-Section (1) of Section 27 3. Section 30 4. Rule 6 5. Rule 23 6. Rule 25

2.	Superintendent of Central Tax	<ol style="list-style-type: none"><li>1. Sub-section (8) of Section 25</li><li>2. Section 28</li><li>3. Section 29</li><li>4. Rule 9</li><li>5. Rule 10</li><li>6. Rule 12</li><li>7. Rule 16</li><li>8. Rule 17</li><li>9. Rule 19</li><li>10. Rule 22</li><li>11. Rule 24</li></ol>
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2. It is requested that suitable trade notices may be issued to publicize the contents of this circular.

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