



भारत सरकार, वित्त मंत्रालय, राजस्व विभाग
केंद्रीय उत्पाद शुल्क और सीमा शुल्क बोर्ड

Office of the Commissioner of CGST and Central Excise, Chennai Outer

आयुक्त का कार्यालय केन्द्रीय माल & सेवा कर और केंद्रीय उत्पाद शुल्क

चेन्नई बाहरी

Newry Towers, No.2054, I-Block, II Avenue, 12th Main Road, Anna Nagar, Chennai – 600040.

C.NO.IV/16/01/2017-CGST & C.Ex

Dated: 07.07.2017

TRADE NOTICE NO. 02/2017

Sub: Proper officer for provisions relating to Registration and Composition levy under the Central Goods and Services Tax Act, 2017 or the rules made there under – Reg.

Attention of the Trade is invited to the CBEC Circular No. 1/1/2017 dated 26.06.2017 communicating the Proper Officer relating to the provisions with regard to Registration & Composition levy under Central Goods & Services Tax Act, 2017. The Contents of the above said circular is reproduced as below.

“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 there under 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
(1)	(2)	(3)
1.	Assistant or Deputy Commissioners of Central Tax and Assistant or Deputy Directors of Central Tax	i. Sub-Section (5) of Section 10 ii. Proviso to Sub-Section (1) of Section 27 iii. Section 30 iv. Rule 6 v. Rule 23 vi. Rule 25

2.	Superintendent of Central Tax	i. Sub-section (8) of Section 25 ii. Section 28 iii. Section 29 iv. Rule 9 v. Rule 10 vi. Rule 12 vii. Rule 16 viii. Rule 17 ix. Rule 19 x. Rule 22 xi. Rule 24
----	-------------------------------	---

2. It is requested to the Trade Bodies that the contents of the above circular may please be brought to the ^{notice of the} constituent members of the Trade.

3. Difficulty, if any, in the implementation of the above instructions may please be brought to the notice of this office.

[Handwritten signature] 07.07.17

G. RAVINDRANATH
COMMISSIONER
GST & C. Ex.
Chennai Outer Commissionerate

To

- 1). As Per Mailing List (Trade & Department).
- 2). Computer Section for uploading in Official Website.

Copy Submitted to:

- 1). The Principal Chief Commissioner of CGST & C.Ex. , Chennai -34