



OFFICE OF THE PRINCIPAL COMMISSIONER OF CGST AND CENTRAL EXCISE,
CHENNAI NORTH COMMISSIONERATE
26/1, MAHATMA GANDHI ROAD, CHENNAI- 600 034

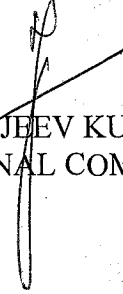
TRADE NOTICE NO.04/2017

Dated: 11 /07/2017

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

1. Attention of Trade is invited to Board's Circular No. 3/3/2017-GST dated: 05-07-2017, wherein issues related to proper officer relating to provisions other than Registration and Composition under the Central Goods and Services Tax Act, 2017 were clarified. Copy of the circular is communicated for information and necessary action.
2. Contents of this circular may be brought to notice of all concerned.

(Issued in File C.No. IV/16/306/2017 – GST Pol.)

2/2

(RAJEEV KUMAR)
ADDITIONAL COMMISSIONER

To

As per Mailing List.
Trade and Department
Superintendent, Computer Section - For uploading on the website

Circular No. 3/3/2017 - GST

F. No. 349/75/2017-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs
GST Policy Wing
New Delhi, Dated the 5 th July, 2017

To,

The Principal Chief Commissioners/Chief Commissioners/Principal Commissioners/ Commissioners of Central Tax (All)/ Director General of Systems

Madam/Sir,

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 | i. Sub- section (7) of Section 67 ii. Proviso to Section 78 |
| 2. | Additional or Joint Commissioner of Central Tax | i. Sub- sections (1), (2), (5) and (9) of Section 67 ii. Sub-section (1) and (2) of Section 71 iii. Proviso to section 81 iv. Proviso to sub-section (6) of Section 129 v. 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 | i. Sub-sections (5), (6), (7) and (10) of Section 54 ii. Sub-sections (1), (2) and (3) of Section 60 iii. Section 63 iv. Sub-section (1) of Section 64 v. Sub-section (6) of Section 65 vi. Sub-sections (1), (2), (3), (5), (6), (7), (9), (10) of Section 74 vii. Sub-sections (2), (3), (6) and (8) of Section 76 viii. Sub-section (1) of Section 79 ix. Section 123 x. Section 127 xi. Sub-section (3) of Section 129 xii. Sub- sections (6) and (7) of Section 130 xiii. Sub- section (1) of Section 142 xiv. Sub-rule (2) of Rule 82 xv. Sub-rule (4) of Rule 86 xvi. Explanation to Rule 86 xvii. Sub-rule (11) of Rule 87 xviii. Explanation 2 to Rule 87 xix. Sub-rules (2) and (3) of Rule 90 xx. Sub-rules (2) and (3) of Rule 91 xxi. Sub-rules(1), (2), (3), (4) and (5) of Rule 92 xxii. Explanation to Rule 93 xxiii. Rule 94 xxiv. Sub-rule (6) of Rule 96 xxv. Sub-rule (2) of Rule 97 xxvi. Sub-rule (2), (3), (4), (5) and (7) of Rule 98 xxvii. Sub-rule (2) of Rule 100 xxviii. Sub-rules (2), (3), (4) and (5) of Rule 101 xxix. Rule 143 xxx. Sub-rules (1), (3), (4), (5), (6) and (7) of Rule 144 xxxi. Sub-rules (1) and (2) of Rule 145 xxxii. Rule 146 xxxiii. Sub-rules (1), (2), (3), (5), (6), (7), (8), (10),(11), (12), (14) and (15) of Rule 147 xxxiv. Sub-rules(1),(2) and (3) of Rule 151 xxxv. Rule 152 xxxvi. Rule 153 xxxvii. Rule 155 xxxviii. Rule 156 |
| 4. | Superintendent of Central Tax | i. Sub- section (6) of Section 35 ii. Sub-sections (1) and (3) of Section 61 iii. Sub-section (1) of Section 62 iv. Sub-section (7) of Section 65 v. Sub-section (6) of Section 66 vi. Sub-section (11) of Section 67 |

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| | | vii. Sub-section (1) of Section 70 viii. Sub-sections (1), (2), (3), (5), (6), (7), (9) and (10) of Section 73 ix. Sub-rule (6) of Rule 56 x. Sub-rules (1), (2) and (3) of Rule 99 xi. Sub-rule (1) of Rule 132 xii. Sub-rule (1), (2), (3) and (7) of Rule 142 xiii. Rule 150 |
| 5. | Inspector of Central Tax | i. Sub-section (3) of Section 68 ii. Sub-rule (17) of Rule 56 iii. 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.

-sd-
(Upender Gupta)
Commissioner (GST)

This circular