



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

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

Dated: 07.07.2017

TRADE NOTICE NO. 04/2017

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

Attention of the Trade is invited to the CBEC Circular No. 3/3/2017 dated 05.07.2017 communicating the Proper Officer relating to the provisions Other than 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) 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**

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.	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

3.	Deputy or Assistant Commissioner of Central Tax	<p>Section 129</p> <ul style="list-style-type: none"> <li>v. Sub-rules (1),(2),(3) and (4) of Rule 139</li> <li>vi. Sub-rule (2) of Rule 140 <ul style="list-style-type: none"> <li>i. Sub-sections (5), (6), (7) and (10) of Section 54</li> <li>ii. Sub-sections (1), (2) and (3) of Section 60</li> <li>iii. Section 63</li> <li>iv. Sub-section (1) of Section 64</li> <li>v. Sub-section (6) of Section 65</li> <li>vi. Sub-sections (1), (2), (3), (5), (6), (7), (9), (10) of Section 74</li> <li>vii. Sub-sections (2), (3), (6) and (8) of Section 76</li> <li>viii. Sub-section (1) of Section 79</li> <li>ix. Section 123</li> <li>x. Section 127</li> <li>xi. Sub-section (3) of Section 129</li> <li>xii. Sub-sections (6) and (7) of Section 130</li> <li>xiii. Sub-section (1) of Section 142</li> <li>xiv. Sub-rule (2) of Rule 82</li> <li>xv. Sub-rule (4) of Rule 86</li> <li>xvi. Explanation to Rule 86</li> <li>xvii. Sub-rule (11) of Rule 87</li> <li>xviii. Explanation 2 to Rule 87</li> <li>xix. Sub-rules (2) and (3) of Rule 90</li> <li>xx. Sub-rules (2) and (3) of Rule 91</li> <li>xxi. Sub-rules(1), (2), (3), (4) and (5) of Rule 92</li> <li>xxii. Explanation to Rule 93</li> <li>xxiii. Rule 94</li> <li>xxiv. Sub-rule (6) of Rule 96</li> <li>xxv. Sub-rule (2) of Rule 97</li> <li>xxvi. Sub-rule (2), (3), (4), (5) and (7) of Rule 98</li> <li>xxvii. Sub-rule (2) of Rule 100</li> <li>xxviii. Sub-rules (2), (3), (4) and (5) of Rule 101</li> <li>xxix. Rule 143</li> <li>xxx. Sub-rules (1), (3), (4), (5), (6) and (7) of Rule 144</li> <li>xxxi. Sub-rules (1) and (2) of Rule 145</li> <li>xxxii. Rule 146</li> <li>xxxiii. Sub-rules (1), (2), (3), (5), (6), (7), (8), (10),(11), (12), (14) and (15) of Rule 147</li> <li>xxxiv. Sub-rules(1),(2) and (3) of Rule 151</li> <li>xxxv. Rule 152</li> <li>xxxvi. Rule 153</li> <li>xxxvii. Rule 155</li> <li>xxxviii. Rule 156</li> </ul> </li> </ul>
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4.	Superintendent of Central Tax	<ul style="list-style-type: none"> <li>i. Sub-section (6) of Section 35</li> <li>ii. Sub-sections (1) and (3) of Section 61</li> <li>iii. Sub-section (1) of Section 62</li> <li>iv. Sub-section (7) of Section 65</li> <li>v. Sub-section (6) of Section 66</li> <li>vi. Sub-section (11) of Section 67</li> <li>vii. Sub-section (1) of Section 70</li> <li>viii. Sub-sections (1), (2), (3), (5), (6), (7), (9) and (10) of Section 73</li> <li>ix. Sub-rule (6) of Rule 56</li> <li>x. Sub-rules (1), (2) and (3) of Rule 99</li> <li>xi. Sub-rule (1) of Rule 132</li> <li>xii. Sub-rule (1), (2), (3) and (7) of Rule 142</li> <li>xiii. Rule 150</li> </ul>
5.	Inspector of Central Tax	<ul style="list-style-type: none"> <li>i. Sub-section (3) of Section 68</li> <li>ii. Sub-rule (17) of Rule 56</li> <li>iii. Sub-rule (5) of Rule 58</li> </ul>

2. It is requested to the Trade Bodies that the contents of the above circular may please be brought to the <sup>notice of</sup> 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.

*Rsl* 07072017

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