

**GOVT. OF INDIA**  
**MINISTRY OF FINANCE, DEPARTMENT OF REVENUE**  
**OFFICE OF THE COMMISSIONER OF GST AND CEX,**  
**CHENNAI SOUTH COMMISSIONERATE**  
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C.No. : IV/16/17/2017-Tech

Dated: 06.07.2017

**TRADE NOTICE NO: 4/2017**

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

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Attention of the Trade and GST Assesseees is invited to the CBEC circular No.3/3/2017 - GST dated 05.07.2017 issued from F.No. 349/75/2017-GST. The Circular is reproduced 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:-

| 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/<br>Commissioner of Central Tax | i. Sub- section (7) of Section 67<br>ii. Proviso to Section 78  |
| 2.   | Additional or Joint<br>Commissioner of Central Tax     | i. Sub- sections (1), (2), (5) and (9) of Section 67<br>ii. Sub-section (1) and (2) of Section 71<br>iii. Proviso to section 81<br>iv. Proviso to sub-section (6) of Section 129<br>v. Sub-rules (1),(2),(3) and (4) of Rule 139<br>vi. Sub-rule (2) of Rule 140  |
| 3.   | Deputy or Assistant<br>Commissioner of Central Tax     | i. Sub-sections (5), (6), (7) and (10) of Section 54<br>ii. Sub-sections (1), (2) and (3) of Section 60<br>iii. Section 63<br>iv. Sub-section (1) of Section 64<br>v. Sub-section (6) of Section 65<br>vi. Sub-sections (1), (2), (3), (5), (6), (7), (9), (10) of Section 74<br>vii. Sub-sections (2), (3), (6) and (8) of Section 76<br>viii. Sub-section (1) of Section 79<br>ix. Section 123<br>x. Section 127<br>xi. Sub-section (3) of Section 129<br>xii. Sub- sections (6) and (7) of Section 130<br>xiii. Sub- section (1) of Section 142<br>xiv. Sub-rule (2) of Rule 82<br>xv. Sub-rule (4) of Rule 86 |

|    |                          |   |
|----|--------------------------|---|
|    |                          | <ul style="list-style-type: none"> <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> |
| 4. |                          | <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 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

Trade and general public are requested to take note of the above circular for information.

  
**K.M RAVICHANDRAN**  
**COMMISSIONER**

To  
Notice Board / As per mailing list/Computer section for uploading in the website.

Copy to:  
CCO /All other Commissionerates, Chennai Zone / All Divisions of Chennai South / Officers