



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

TRADE NOTICE NO.18/2017

Dated: 25/10/2017

Subject: Officer authorized for enrolling or rejecting application for Goods and Services Tax Practitioner- Reg

1. Attention of Trade is invited to Board's Circular No. 9/9/2017-GST dated: 18-10-2017, wherein officer is authorized for enrolling or rejecting application for Goods and Services Tax Practitioner. Copy of the order 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.)

Bhupala
25/10/17

(K.V.R.K.BHUPALA RAO)
ADDITIONAL COMMISSIONER

To

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

Circular No 9/9/2017- 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 18th October, 2017

To,

The Principal Chief Commissioners/Chief Commissioners/Principal Commissioners/
Commissioners of Central tax (All)/ Commissioners of Central tax (Audit)/ Principal Director
General of Goods and Services Tax Investigation/ Director General of Systems

Madam/Sir,

Subject: Officer authorized for enrolling or rejecting application for Goods and Services Tax Practitioner-Reg.

In pursuance of 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, 2017 (13 of 2017) and subject to sub-section (2) of section 5 of the Central Goods and Services Tax Act, 2017, the Board, hereby specifies the Assistant Commissioner/Deputy Commissioner, having jurisdiction over the place declared as address in the application for enrolment as Goods and Service Tax Practitioner in **FORM GST PCT-1** submitted in terms of sub-section (1) of section 48 of the Central Goods and Services Tax Act, 2017 read with sub-rule (2) of rule 83 of the Central Goods and Service Tax Rules, 2017 as the officer authorized to approve or reject the said application.

2. It is also clarified than the applicant shall be at liberty to choose either the Centre or the State as the enrolling authority. The choice will have to be specified by the applicant in Item 1 of Part B of FORM GST PCT-1.
3. It is requested that suitable trade notices may be issued to publicize the contents of this circular.
4. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

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(Upendar Gupta)
Commissioner (GST)