भारत सरकार GOVERNMENT OF INDIA
वित्त मंत्रालय MINISTRY OF FINANCE
राजस्व विभाग DEPARTMENT OF REVENUE
मुख्य आयुक्त का कार्यालय
OFFICE OF THE CHIEF COMMISSIONER
केन्द्रीय कर एवं केन्द्रीय उत्पाद शुल्क
CENTRAL TAX & CENTRAL EXCISE
तिरुवनंतपुरम क्षेत्र, THIRUVANANTHAPURAM ZONE
केन्द्रीय राजस्व भवन, CENTRAL REVENUE BUILDING
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C.No.IV/16/195/2017-CC (KZ)-GST CELL Date:06.07.2017

Trade Notice No.06/2017-GST

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

The copy of the following circular issued by the Government of India, Ministry of Finance, Department of Revenue, Central Board of Excise & Customs, GST Policy Wing, New Delhi is communicated herewith for information, guidance and necessary action.

Sl.No.	Circular No. and Date	Ref. No. of Issuing Authority	Subject
1.	3/3/2017-GST dated 05.07.2017.	F.No.349/75/2017-GST	Proper Officer relating to provisions other than Registration and Composition under the Central Goods and Service Tax Act, 2017

(Issued from file C.No.IV/16/195/2017-CC(TZ)-GST Cell)
(Hindi Version will follow)
Encl : As above.

06.07.2017
(Pullela Nageswara Rao)
Chief Commissioner

Copy to:
(1) Distribution list I, II and III of Thiruvananthapuram Zone.
(2) The Principal Commissioner, Central Tax, Kochi.
(3) The Commissioner, Central Tax,Thiruvananthapuram/ Kozhikode/Audit/Appeal/Customs, Custom House, Kochi.
(4) Notice Board/Supdt.EDP/ Hindi Section.

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 5th 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 Commissionerof 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 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.

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(Upender Gupta)
Commissioner (GST)