



केंद्रीय वस्तु एवं सेवाकर एवं सीमा शुल्क, आयुक्त वड़ोदरा-II का कार्यालय,
केंद्रीय उत्पाद शुल्क भवन, सुभानपुरा, एलोरा-पार्क, वड़ोदरा-390023

ट्रेड नोटिस नं : 05/2017/VAD-II

दिनांक : 10.07.2017

**विषय : BOARD'S CIRCULARS/INSTRUCTIONS RELATING TO PROPER OFFICER
FOR PROVISIONS UNDER CENTRAL GST ACT, 2017 - REG.**

उपरोक्त विषय पर निदेशक, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, उत्पाद एवं सीमा शुल्क केंद्रीय बोर्ड, नई दिल्ली द्वारा निम्नलिखित परिपत्र जारी किये गए हैं | इन परिपत्रों की प्रतिलिपि सूचना, मार्गदर्शन एवं कार्यवाही के लिये प्राप्त करें |

| क्रमांक | परिपत्र सं. एवं दिनांक | विषय |
|---------|---------------------------------|---|
| 1. | 1/1/2017 dtd. 26.06.2017 | Proper officer for provisions relating to Registration and Composition levy under Central Goods and Services Tax Act, 2017 or the rules made there under - reg. |
| 2. | 3/3/2017-GST dtd. 05.07.2017 | Proper officer relating to provisions other than Registration and Composition under Central Goods and Services Tax Act, 2017 - reg. |

सभी सम्बन्धित संगठनो/कार्यालयों से अनुरोध है की वे परिपत्रों की जानकारी अपने सभी सदस्य निर्माताओं एवं व्यापारियों को दें |

(आशिर त्यागी)

आयुक्त

वड़ोदरा, दि. 10.07.2017

फा.सं.IV/16-25/Vad-2/T/2016-17

संलग्न : यथोपरी |

प्रतिलिपि :

1. उपायुक्त/सहायक आयुक्त, मण्डल - हलोल-I, हलोल-II, हलोल-III, सावली-देसर, मंजुसर, भरूच-I, भरूच-II, अंकलेश्वर-I, अंकलेश्वर-II, झगडिया, पनोली, केंद्रीय वस्तु एवं सेवाकर एवं सीमा शुल्क, वड़ोदरा-II |
2. सभी अनुभाग प्रमुख, मु. केंद्रीय वस्तु एवं सेवाकर एवं सीमा शुल्क, वड़ोदरा-II |
3. सहायक आयुक्त (सिस्टम), आयुक्तालय की वेबसाइट पर अपलोड करने हेतु |
4. आयुक्तालय में उपलब्ध ट्रेड एसोसिएशन की मेलिंग सूची के अनुसार (सिर्फ ईमेल के द्वारा) |
5. ऑफिस कॉपी / गार्ड फाइल.

**F. No. 349/75/2017-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs**

New Delhi, Dated the 26th June, 2017

To,

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

Madam/Sir,

Subject: Proper officer for provisions relating to Registration and Composition levy under the Central Goods and Services Tax Act, 2017 or the rules made thereunder – 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) (hereinafter referred to as the Act) 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 said Act, 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 of the said Act or the rules made thereunder mentioned 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 |
|---------------|----------------------------|---|
|---------------|----------------------------|---|

| | | thereunder |
|-----|---|---|
| (1) | (2) | (3) |
| 1. | Assistant or Deputy Commissioners of Central Tax and Assistant or Deputy Directors of Central Tax | <ul style="list-style-type: none"> i. Sub-Section (5) of Section 10 ii. Proviso to Sub-Section (1) of Section 27 iii. Section 30 iv. Rule 6 v. Rule 23 vi. Rule 25 |
| 2. | Superintendent of Central Tax | <ul style="list-style-type: none"> i. Sub-section (8) of Section 25 ii. Section 28 iii. Section 29 iv. Rule 9 v. Rule 10 vi. Rule 12 vii. Rule 16 viii. Rule 17 ix. Rule 19 x. Rule 22 xi. Rule 24 |

2. It is requested that suitable trade notices may be issued to publicize the contents of this circular.

3. Difficulty, if any, in the implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

-sd-

**(Upender Gupta)
Commissioner (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 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 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)