



केन्द्रीय शुल्क, केन्द्रीय उत्पाद शुल्क व सेवा कर के आयुक्त का कार्यालय  
OFFICE OF THE COMMISSIONER OF CENTRAL TAX, CENTRAL EXCISE AND SERVICE TAX  
मेडचल आयुक्तलाय, बशीरबाग, हैदराबाद - 500 004  
MEDCHAL COMMISSIONERATE, BASHEERBAGH:: HYDERABAD 500 004

C.No:IV/16/37/2017-Tech

Date: 10.07.2017

**Trade Facility No. 05/2017-GST**

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

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A copy of the CBEC Circular No. 3/3/2017-GST issued in F.No.349/75/2017-GST dated 05.07.2017 on the above mentioned subject is enclosed for information, guidance and necessary action.

2. All the Trade associations are requested to bring the contents of the Trade Facility to all concerned.

Encl: As above

  
(M.SRINIVAS)  
COMMISSIONER

Copy Submitted to:

The Chief Commissioner of Customs, Central Tax, Central Excise & Service Tax, Hyderabad Zone.

Copy to:

1. The Federation of Telangana & Andhra Pradesh Chamber of Commerce and Industry, Federation House, 11-6-841, Red Hills, Hyderabad-500 004.
2. The Deputy/Assistant Commissioner, Medchal, Malkajgiri, Jeedimetla, Kukatpally, Sangareddy, Karimnagar, Nizamabad, Mancherial Divisions.
3. Superintendent (Computers) for uploading on official website <http://cexhyd1.nlc.in/>
4. As per Distribution list

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 5<sup>th</sup> 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
3.	Deputy or Assistant Commissioner of Central Tax	<ul style="list-style-type: none"> <li>vi. Sub-rule (2) of Rule 140</li> <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> </ul>

		xxxviii. Rule 156
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 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)