


ट्रेड नोटिस नं. : 17/2017/NGP-II

दिनांक : 06/07/2017


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

उपरोक्त विषय पर आयुक्त (माल एवं सेवाकर), भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, उत्पाद एवं सीमा शुल्क केन्द्रीय बोर्ड, माल एवं सेवाकर पोलिसी विंग, नई दिल्ली द्वारा जारी किया गया परिपत्र क्र. 3/3/2017-GST जो पत्र क्र. 349/75/2017-GST दिनांक 05/07/2017 के अंतर्गत जारी किया गया है उसकी प्रतिलिपी सूचना, मार्गदर्शन एवं कार्यवाही के लिए प्राप्त करें।

सभी संबंधित संगठनों/कार्यालयों से अनुरोध है कि वे परिपत्र की जानकारी अपने सभी सदस्य निर्माताओं एवं व्यापारियों को दें।

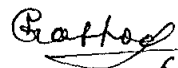
  
(आशीष चंदन)  
आयुक्त

फा.सं.IV(16)30-01/2017/NGP-II/Tech/Pt-II { 1008  
संलग्न : यथोपरी

नागपुर, दि. 06/07/2017  


प्रतिलिपी :

1. आयुक्त (अपील), केन्द्रीय वस्तु एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क, आयुक्त नागपुर।
2. सहायक आयुक्त, केन्द्रीय वस्तु एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क, प्रभागीय प्रभाग/अधीक्षक रेंज प्रभारी, केन्द्रीय वस्तु एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क आयुक्तालय, नागपुर - II.
3. सहायक आयुक्त, मेसर्स डिस्ट्रीब्यूशन लॉजिस्टिक्स इन्फ्रास्ट्रक्चर्स प्रायवेट लिमिटेड, इंटिग्रेटेड लॉजिस्टिक्स पार्क, आय.सी.डी. बोरखेडी - 441 108.
4. सहायक आयुक्त, विधी/समीक्षा एवं अधिकरण/न्यायनिर्णयन/निवारक, केन्द्रीय वस्तु एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क - II.
5. सहायक आयुक्त (संगणक), केन्द्रीय वस्तु एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क। यह अनुरोध है कि वे इस आदेश को कार्यालयीन वेब साइट पर अपलोड करें।
6. सभी व्यापार संगठन।
7. सभी वाणिज्य संगठन।
8. क्षेत्रीय सलाहकार समिती के सभी सदस्य (1) संगठित क्षेत्र (2) लघु उद्योग क्षेत्र।
9. लोक शिकायत निवारण समिती के सभी सदस्य।

भवदीय,  
  
6/7/17  
सहायक आयुक्त ( तकनीकी)

**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 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**

<b>S. No.</b>	<b>Designation of the officer</b>	<b>Functions under Section of the Central Goods and Services Tax Act, 2017 or the rules made thereunder</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
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)