



माल एवं सेवाकर (जी.एस.टी.) के आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF GOODS & SERVICE TAX (GST)

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व्यापारी सूचना नं. 02/2017

(अ.क्र. 02/GST/2017 दिनांक 19.07.2017)

विषय:- केन्द्रीय माल एवं सेवाकर अधिनियम 2017 या इसके तहत बनाए गए नियमों पंजीकरण एवं कम्पोजिशन लेवी से संबंधित प्रावधानों के लिए उचित अधिकारी ।

उपरोक्त विषय पर भारत सरकार के वित्त मंत्रालय राजस्व विभाग नई दिल्ली द्वारा जारी परिपत्र सं. 1/1/2017 दिनांक 26.06.2017 फा.सं 349/75/2017- GST के तहत जारी परिपत्र की प्रतिलिपी सूचना , मार्गदर्शन एवं कार्रवाई के लिए प्राप्त करे ।

सभी संबंधित संगठनों से अनुरोध है कि वे एस परिपत्र की जानकारी अपने सभी सदस्य निर्माताओं और व्यापारियों को दें ।

(सी. एल. महार)
आयुक्त

फा. सं. VGN(30)24/TC/2010
औरंगाबाद दिनांक 19/07/2017

प्रतिलिपि प्रेषित :- डाक सूची के अनुसार
:- उप/सहायक आयुक्त सभी मंडल प्रभारी तथा आय.सी.डी.
:- सभी अनुभाग प्रमुख मुख्यालय
:- मुख्य आयुक्त माल एवं सेवाकर (जी.एस.टी.) नागपूर ।

**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
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		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.

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(Upender Gupta)
Commissioner (GST)