



OFFICE OF THE PRINCIPAL COMMISSIONER OF CGST AND CENTRAL EXCISE,  
CHENNAI NORTH COMMISSIONERATE  
26/1, MAHATMA GANDHI ROAD, CHENNAI- 600 034

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**TRADE NOTICE NO.02/2017**

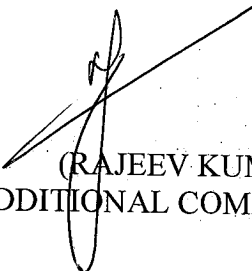
Dated: 06 /07/2017

**Sub: Issues related to Proper Officer for provisions relating to Registration and Composition levy under the Central Goods and Service Tax Act, 2017 or the Rules made thereunder - Reg.**

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1. Attention of Trade is invited to Board's Circular No. 1/1/2017-GST dated: 26-06-2017, wherein issues related to Proper Officer for provisions relating to Registration and Composition levy under the Central Goods and Service Tax Act, 2017 or the Rules made thereunder were clarified. Copy of the circular is communicated for information and necessary action.
2. Contents of this circular may be brought to the notice of all concerned.

(Issued in File C.No. IV/16/306/2017- GST Pol. )

  
(RAJEEV KUMAR)  
ADDITIONAL COMMISSIONER

To

As per Mailing List.  
Trade and Department  
Superintendent, Computer Section - For uploading on the website

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Circular No.1/1/2017

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 Page 2 of 2 thereunder
(1)	(2)	(3)
1.	Assistant or Deputy Commissioners of Central Tax and Assistant or Deputy Directors of Central Tax	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	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)**