



Office of the Principal Commissioner, Goods & Services Tax, Ludhiana
Headquarter – F Block, Rishi Nagar, Ludhiana, Punjab - 141001

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व्यापार सूचना / Trade Notice No. 07/GST/Ldh/2017

दिनांक / Dated: 14/07/2017

Subject: Proper officer for provisions relating to Registration and Composition levy and other than Registration and Composition under the Central Goods and Services Tax Act, 2017 or the Rules made thereunder – regarding

It is to bring to the notice of the trade that:

In view of the Circulars No. 01/2017 dated 26.06.2017 and 3/3/2017-GST dated 05.07.2017 issued under C.No. 349/75/2017-GST by Board the competent authority has assigned the officers mentioned in column (2) of Table below, the functions as the proper officers in relation to the various sections of the said Act or the Rules made thereunder mentioned in the corresponding entry in Column (3) of the said table:-

Sr.No.	Designation of the Officer	Functions under Section of the Central Goods and Services Tax Act, 2017 and/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-sections (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-section (5) of Section 10 (ii) Proviso to Sub-section (1) of Section 27 (iii) Section 30

GST NATION
TAX
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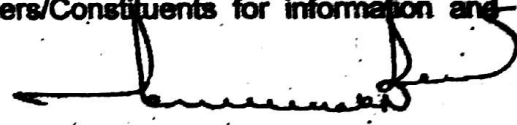
A nation is made, when taxes are paid

- (iv) Sub-sections (5), (6) (7) and (10) of Section 54
- (v) Sub-sections (1), (2) and (3) of Section 60
- (vi) Section 63
- (vii) Sub-section (1) of Section 64
- (viii) Sub-section (6) of Section 65

- (ix) Sub-sections (1), (2), (3), (5), (6), (7), (9), (10) of Section 74
- (x) Sub-sections (2), (3), (6) and (8) of Section 76
- (xi) Sub-section (1) of Section 79
- (xii) Section 123
- (xiii) Section 127
- (xiv) Sub-section (3) of Section 129
- (xv) Sub-section (6) and (7) of Section 130.
- (xvi) Sub-section (1) of Section 142
- (xvii) Rule 6
- (xviii) Rule 23
- (xix) Rule 25
- (xx) Sub-rule (2) of Rule 82
- (xxi) Sub-rule (4) of Rule 86
- (xxii) Explanation to Rule 86
- (xxiii) Sub-rule (11) of Rule 87
- (xxiv) Explanation 2 to Rule 87
- (xxv) Sub-rules (2) and (3) of Rule 90
- (xxvi) Sub-rules (2) and (3) of Rule 91
- (xxvii) Sub-rules (1), (2), (3), (4) and (5) of Rule 92
- (xxviii) Explanation to Rule 93
- (xxix) Rule 94
- (xxx) Sub-rule (6) of Rule 96
- (xxxi) Sub-rule (2) of Rule 97
- (xxxii) Sub-rules (2), (3), (4), (5) and (7) of Rule 98
- (xxxiii) Sub-rule (2) of Rule 100
- (xxxiv) Sub-rules (2), (3), (4) and (5) of Rule 101
- (xxxv) Rule 143
- (xxxvi) Sub-rules (1), (3), (4), (5), (6) and (7) of Rule 144
- (xxxvii) Sub-rules (1) and (2) of Rule 145
- (xxxviii) Rule 146
- (xxxix) Sub-rules (1), (2), (3), (5), (6), (7), (8), (10), (11), (12), (14) and (15) of Rule 147
- (xl) Sub-rules (1), (2) and (3) of Rule 151
- (xli) Rule 152
- (xlii) Rule 153
- (xliii) Rule 155
- (xliv) Rule 156

4	Superintendent of Central Tax	(i) Sub-section (8) of Section 25 (ii) Section 28 (iii) Section 29 (iv) Sub-section (8) of Section 35 (v) Sub-sections (1) and (3) of Section 61 (vi) Sub-section (1) of Section 62 (vii) Sub-section (7) of Section 65 (viii) Sub-section (6) of Section 68 (ix) Sub-section (11) of Section 67 (x) Sub-section (1) of Section 70 (xi) Sub-sections (1), (2), (3), (5), (6), (7), (8) and (10) of Section 73 (xii) Rule 9 (xiii) Rule 10 (xiv) Rule 12 (xv) Rule 16 (xvi) Rule 17 (xvii) Rule 19 (xviii) Rule 22 (xix) Rule 24 (xx) Sub-rule (6) of Rule 56 (xxi) Sub-rules (1), (2) and (3) of Rule 99 (xxii) Sub-rule (1) of Rule 132 (xxiii) Sub-rules (1), (2), (3) and (7) of Rule 142 (xxiv) 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


All the Trade Associations/Chamber of Commerce and Members of RAC/PGRC are requested to publicize the contents of this Trade Notice amongst their Members/Constituents for information and necessary action.



ਅਮਰਿੰਦਰ / Commissioner

Copy to:

1. The Chief Commissioner, Chandigarh Zone, Customs & Goods & Services Tax Chandigarh.
2. The Additional Commissioner, GST Sub-Commissionerate-Mohali.
3. The Joint Commissioner, GST Commissionerate-Ludhiana.
4. The Deputy/Assistant Commissioner of All GST Divisions and of all Branches in Hqs office..
5. The Superintendent (Systems), Goods & Services Tax Commissionerate, Ludhiana for uploading the same on Commissionerate's website.
6. All Trade Associations/Members-RAC/PGRC.
7. Notice Board.


 Superintendent (Tech)
 14/07/17



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