



सत्यमेव जयते

भारत सरकार

Govt. of India,

वित्त मंत्रालय, राजस्व विभाग

Ministry of Finance, Department of Revenue

वस्तु एवं सेवाकर (केन्द्रीय) एवं सीमा शुल्क, मुख्य आयुक्त का कार्यालय
Office of the Chief Commissioner, Goods and Services Tax (Central) & Customs

क्रिसेन्स बिल्डिंग, महात्मा गाँधी रोड, शिलांग- 793001

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Trade Notice No. 05/2017


Dated, Shillong the 27th June, 2017

Subject: Proper Officer for provisions relating to Registration and Composition levy under the Central Goods and Services Tax Act, 2017 or the rules made there under- Reg.

Attention of all Central Excise assesseees/manufacturers, Service Tax assesseees, Exporter, Trade and Industry and all concerned are invited to Ministry's Circular No. 1/1/2017 issued under F.No. 349/75/2017-GST dated 26th June, 2017, the Central Board of Excise & Customs 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 said Act or the rules made there under mentioned in the corresponding entry in Column (3) of the said Table:-

Table

Sl.No.	Designation of the Officer	Functions under Section of the Central Goods and Services Tax Act, 2017 or the rules made there under
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


(S.K.Panda)

Chief Commissioner

Page 1 of 2

Copy forwarded for information & necessary action to:-

1. The Director General, Directorate General of Service Tax, Mumbai, 9th Floor, Piramal Chambers, Jijibhoi Lane, Lalbaug, Parel, Mumbai – 400 012.
2. The Director General, Directorate General of Audit, Room No. 172, 107, C.R. Building, I.P. Estate, New Delhi – 110 002.
3. R.P. Singh, Director (Cus.IV), CBEC, North Block New Delhi – 110 001.
4. The Commissioner, Goods and Services Tax (Central), Agartala/Aizawl/Dibrugarh/Dimapur/Guwahati/Itanagar/Imphal/Shillong.
5. The Commissioner, Customs (P) N.E.R., Shillong.
6. The Commissioner (Appeals), Goods & Services Tax (Central), Guwahati.
7. The Commissioner (Audit), Goods & Services Tax (Central), Guwahati
8. The Director General, Directorate General of Inspection, Customs & Central Excise, D Block, I.P. Bhawan, I.P. Estate, New Delhi – 110 002.
9. The Director General, Directorate General of Revenue Intelligence, D Block, I.P. Bhawan, 7th Floor, I.P. Estate, New Delhi – 110 002.
10. The Commissioner, Directorate of O&M Services, Customs & Central Excise, 412-A/8, Deep Sikha Building, Rajendra Place, New Delhi – 110 008.
11. The Commissioner, Directorate of Statistics & Intelligence, Central Excise & Customs, DLF Centre, G.K – II, New Delhi – 110 048.
12. The Commissioner, Directorate of Preventive Operations, Customs & Central Excise, 4th Floor, Lok Nayak Bhawan, 'A' Wing, Khan Market, New Delhi – 110 003.
13. The Commissioner, Directorate of Publications, Customs & Central Excise, I.P. Estate, C.R. Building, New Delhi – 110 002.
14. The Commissioner (System), Directorate of Systems, Customs & Central Excise, C.R. Building, New Delhi – 110 002.
15. The Commissioner (GST), Central Board of Excise & Customs, North Block, New Delhi-110001.
16. The Additional Director General, National Academy of Customs, Excise & Narcotics, Eastern Region, P-27 CIT Scheme, VIII(M), Bidhannagar Road, Kolkata – 700 067.
17. The Pr. CCA, Central Board of Excise & Customs, AGCR Building, 1st Floor, New Delhi – 110 002.
18. The Accountant General of Meghalaya/Manipur/Nagaland/Tripura/Assam.
19. All RAC Members under Shillong GST Zone
20. All Trade Associations/Chamber of Commerce under Shillong GST Zone.
21. The Addl. Commissioner, Goods and Services Tax (Central), Dibrugarh/Guwahati.
22. The Addl. Commissioner, Customs (P) N.E.R., Shillong.
23. The Joint Commissioner (P&V), Goods and Services Tax (Central), Shillong.
24. The Dy./Asst. Commissioner, Central Goods & Services Tax.....(All)
25. The Superintendent (Systems), CCO, Shillong for uploading on the Website.
26. Guard File.

8/C


(L.Beimopha)
Joint Commissioner