



भारत सरकार **GOVERNMENT OF INDIA**  
वित्त मंत्रालय **MINISTRY OF FINANCE**  
राजस्व विभाग **DEPARTMENT OF REVENUE**  
मुख्य आयुक्तकाकार्यालय  
**OFFICE OF THE CHIEF COMMISSIONER**  
केन्द्रीय उत्पाद शुल्क, सीमा शुल्क और सेवा कर  
**CENTRAL EXCISE, CUSTOMS & SERVICE TAX**  
कोच्चिन क्षेत्र, **COCHIN ZONE**

केन्द्रीय राजस्व भवन, **CENTRAL REVENUE BUILDING**  
आई. एस. प्रेस रोड, कोच्चि, **I.S. PRESS ROAD, KOCHI-682 018**

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**TRADE NOTICE No. 04/2017**

**DATED 30.06.2017**

**Sub: Proper officer for provisions relating to Registration and Composition Levy under the Central Goods and Services Tax Act, 2017 or the rules made thereunder – regarding.**

**Ref:- Board's Circular No.1/1/2017 dated 26.06.2017 issued from F.No.349/75/2017- GST**

Attention of the members of Trade, Industry and all concerned is invited to the subject matter mentioned above.

2. 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 thereunder mentioned in the corresponding entry in Column (3) of the said Table.

Serial Number	Designation of the Officer	Functions under Section of the Central Goods and Services Tax Act, 2017 or the rules made thereunder.
(1)	(2)	(3)
1.	<b>Assistant or Deputy Commissioners of Central Tax and Assistant or Deputy Directors of Central Tax</b>	<ul style="list-style-type: none"> <li>i. Sub-Section (5) of Section 10</li> <li>ii. Proviso to Sub-Section (1) of Section 27</li> <li>iii. Section 30</li> <li>iv. Rule 6</li> <li>v. Rule 23</li> <li>vi. Rule 25</li> </ul>
2.	<b>Superintendent of Central Tax</b>	<ul style="list-style-type: none"> <li>i. Sub-section (8) of Section 25</li> <li>ii. Section 28</li> <li>iii. Section 29</li> <li>iv. Rule 9</li> <li>v. Rule 10</li> <li>vi. Rule 12</li> <li>vii. Rule 16</li> <li>viii. Rule 17</li> <li>ix. Rule 19</li> <li>x. Rule 22</li> <li>xi. Rule 24</li> </ul>

3. The contents of this Trade Notice may be brought to the notice of the Trade, Industry and all stake holders.

4. In case of any difficulty, the applicants may contact their jurisdictional Chief Commissioner. Hindi Version will follow.

**(Issued from file C.No.IV/16/186/2017 CC(KZ) GST CELL)**



30.06.2017

**(Pullela Nageswara Rao)**  
**Chief Commissioner**  
**Thiruvananthapuram Zone**

To

**The Superintendent EDP/All Concerned officers**  
**As per Distribution List No.I, II & III/Hindi Section.**