

**कार्यालय आयुक्त, केन्द्रीय माल और सेवा कर (दिल्ली पश्चिम)**  
**OFFICE OF THE COMMISSIONER OF CENTRAL GST (DELHI WEST)**  
**चतुर्थ एवं पंचम तल, ई.आई.एल. अनेक्सी भवन, भीकाजी कामा प्लेस, नई दिल्ली-110066**  
**4<sup>th</sup> & 5<sup>th</sup> FLOOR, EIL Annexe Building, Bhikaji Cama Place, New Delhi-110066**

C.No.IV(16)/HQ/D-III/Tech./Trade/35/15

Dated: .06.2017

**Trade Notice No.02/2017**

**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-Reg**

Attention is invited to Circular No.1/1/2017 issued under F. No. 349/75/2017-GST dated 26.06.2017 by the Central Board of Excise and Customs on the above mentioned subject.

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, has assigned the officers mentioned in Column (2) of the Table below, the functions of 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 thereunder
1	Assistant or Deputy Commissioner 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	Suprintendent 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

All Trade Associations are requested to give wide publicity to the contents of this Trade Notice among their Members in particular and trade in general.

This issues with the approval of the Commissioner.



(K R Madhar)  
Additional Commissioner

Copy to :

1. The Trade Associations (as per mailing list);
2. Chairman, CBEC, North Block, New Delhi;
3. Chief Commissioner, Central GST Zone, Delhi;
4. Commissioner, Central GST Delhi West;
5. Commissionerate's Web-site;
6. Notice Board;
7. Guard File;



(K R Madhar)  
Additional Commissioner