

Circular No. 223/17/2024-GST

F. No. 20016/19/2024-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs

New Delhi, Dated the 10th July, 2024

To,

The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/ Commissioners
of Central Tax (All)

The Principal Directors General/ Directors General (All)

Madam/Sir,

Subject: Amendment in circular no. 1/1//2017 in respect of 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-CT dated 26.06.2017 vide which functions of proper officer under various sections of Central Goods and Services Tax Act, 2017 (hereinafter referred to as the “CGST Act”) relating to Registration and Composition levy under the CGST Act or rules made thereunder were assigned to various officers of the Central Tax.

1.2 Consequent to the shifting of the GST back office operations of Central Board of Indirect Tax & Customs from ACES-GST to GSTN BO, it has now been decided by the Board that the functions of proper officer in relation to section 30 & Proviso to sub-section (1) of section 27 of CGST Act, as well as rule 6, rule 23 & rule 25 of Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the

“CGST Rules”) may be assigned to Superintendent of Central Tax instead of Assistant or Deputy Commissioners of Central Tax or Assistant or Deputy Directors of Central Tax.

1.3 Accordingly, the table in Circular no. 1/1/2017-CT dated 26.06.2017 may be substituted by the following 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)	(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
2.	Superintendent of Central Tax	i. Sub-section (8) of section 25 ii. Proviso to sub-section (1) of section 27 iii. Section 28 iv. Section 29 v. Section 30 vi. Rule 6 vii. Rule 9 viii. Rule 10 ix. Rule 12 x. Rule 16 xi. Rule 17 xii. Rule 19 xiii. Rule 22 xiv. Rule 23

		xv. Rule 24 xvi. Rule 25
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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.

Sanjay Mangal
Principal Commissioner (GST)