

**ORDER**  
**By the Commissioner of State Tax,**  
**Gujarat State, Ahmedabad**  
Dated the 23<sup>rd</sup> June, 2017  
No.GSL/S.5(1)/B. 1

Specification of Proper officers under the Gujarat Goods and Services Tax Act, 2017

In exercise of the power conferred upon me by sub-section (1) of section 5 read with clause (91) of section 2 of the Gujarat Goods and Services Tax Act, 2017 and the rules framed thereunder, I do hereby assign the functions to be performed under this Act by a proper officer as defined in clause (91) of section 2 under different sections of the said Act mentioned in the entries in column (2) of the Schedule below and described in the corresponding entries at column (3) of the said Schedule to the Proper Officers specified in the corresponding entries in column (4) thereof, subject to the condition that the functions hereby assigned shall be performed only within their jurisdiction unless specific jurisdiction is mentioned there against.

**SCHEDULE-A**

<b>Sl. No</b>	<b>Section</b>	<b>Functions Assigned</b>	<b>Designation of Proper Officer</b>
(1)	(2)	(3)	(4)
1	10(5)	To determine tax and penalty referred to in this section.	Deputy Commissioner, Assistant Commissioner State Tax Officer.
2	25	To register a person who is liable to be registered under this Act including the person who fails to obtain registration.	Assistant Commissioner State Tax Officer.
3	27(1) proviso	To extend the period of validity of the certificate of registration issued to a casual taxable person or a non-resident taxable person by a further period not exceeding ninety days.	Assistant Commissioner State Tax Officer.
4	28(1)	An application for amendment to be made before the proper officer.	Assistant Commissioner State Tax Officer.
5	28(2)	To approve or reject an application for amendment of a registration certificate.	Assistant Commissioner, State Tax Officer.

6	29(1)	To cancel a registration certificate on his own or upon application.	Assistant Commissioner, State Tax Officer.
7	29(2)	To cancel a registration certificate on his own or upon application.	Assistant Commissioner, State Tax Officer.
8	30(1)	To revoke a cancelled registration certificate	Deputy Commissioner,
9	30(2)	To revoke a cancelled registration certificate or to reject an application for revocation.	Deputy Commissioner,
10	35(6)	To determine the amount of tax payable on the goods or services or both that were not accounted for.	Deputy Commissioner, Assistant Commissioner State Tax Officer.
11	46	To issue notice to a register person who fails to furnish a return under section 39, 44 or 45	Assistant Commissioner State Tax Officer
12	47(1)	To levy late fee in case of a register person who fails to furnish a details of outward or inward supplies required under section 37 or 38 or return under section 39 or 45	Assistant Commissioner State Tax Officer
13	47(2)	To levy late fee in case of a registered person who fails to furnish the return required under section 44	Assistant Commissioner State Tax Officer
14	50	To levy interest on delayed payment of tax	Assistant Commissioner State Tax Officer
15	51(7)	To determine the amount in default in case of tax deduction at source	Deputy Commissioner Assistant Commissioner State Tax Officer
16	52(12)	To issue notice to an e-commerce operator to furnish information.	Joint Commissioner, Deputy Commissioner.
17	52(14)	To penalize the person who fails to furnish the information required under sub-section 12 of section 52	<u>Joint Commissioner,</u>  Deputy Commissioner

18	54(4)	To verify the amount claimed as refund is less than two lakhs rupees where no documentary evidences to be furnish	Deputy Commissioner Assistant Commissioner State Tax Officer
19	54(5)	To make refund of excess tax or input tax credit other than refund on a provisional basis.	Deputy Commissioner, Assistant Commissioner State Tax Officer
20	54(6)	To make refund on account of export of goods or services or both made by registered persons on a provisional basis.	Deputy Commissioner, Assistant Commissioner
21	54(7)	To issue order of refund	Deputy Commissioner, Assistant Commissioner
22	54(10)	To withhold refund or to deduct any unpaid due before payment of refund.	Deputy Commissioner, Assistant Commissioner
23	54(11)	To withhold the refund adversely affecting the revenue	Joint Commissioner, Deputy Commissioner, Assistant Commissioner State Tax Officer
24	56	Order of Appellate authority shall be deemed to be an order passed under sub-section (5) of section 54.	Deputy Commissioner, Assistant Commissioner State Tax Officer
25	60(1)	Provisional assessment on application	Deputy Commissioner, Assistant Commissioner State Tax Officer
26	60(2)	To require a taxable person to execute a bond and to furnish surety or security to allow him to pay tax on provisional basis.	Deputy Commissioner, Assistant Commissioner State Tax Officer
27	60(3)	To pass final assessment order to finalise a provisional assessment.	Joint Commissioner, Deputy Commissioner, Assistant Commissioner State Tax Officer
28	61(1)	Scrutiny of returns.	Assistant Commissioner State Tax Officer
29	61(2)	To intimate the registered person that explanation is found acceptable	Assistant Commissioner
30	61(3)	Audit or inspection, search and seizure or adjudication resulting from scrutiny of returns.	Joint Commissioner, Deputy Commissioner, Assistant Commissioner

31	62(1)	Assessment of non-filers of returns	Deputy Commissioner, Assistant Commissioner State Tax Officer
32	62(2)	To levy interest under section 50 (1) or late fee under section 47	Deputy Commissioner, Assistant Commissioner State Tax Officer
33	63	Best judgment assessment of unregistered persons liable to pay tax.	Assistant Commissioner State Tax Officer
34	64(1)	Summary assessment in certain special cases.	Deputy Commissioner, Assistant Commissioner State Tax Officer
35	65	Audit report.	Joint Commissioner, Deputy Commissioner, Assistant Commissioner State Tax Officer
36	66(1)	For proposal to Commissioner for special audit	Joint Commissioner
37	66(2)	To extend the period of submission of report in case of special audit	Joint Commissioner Deputy Commissioner, Assistant Commissioner
38	66(6)	Adjudication required to be made on account of special audit.	Assistant Commissioner
39	67(1)	Authorisation for inspection at any place of business of the taxable person or the persons engaged in the business of transporting goods or the owner or the operator of warehouse or godown or any other place.	Joint Commissioner
40	67(2)	Authorisation for search, seizure and confiscation.	Joint Commissioner,
41	67(2) first proviso	To serve order not to remove the goods	Assistant Commissioner State Tax Officer
42	67(5)	To debar a person from whose custody any documents are seized to make copies thereof or to take extracts there from which may prejudicially affect the investigation.	Assistant Commissioner State Tax Officer
43	67(7) and proviso	Return of seized goods when no notice is served. To extend the date of issuing notice in relation to seized goods after six months of seizure	Deputy Commissioner, Assistant Commissioner (subject to approval from higher authority by administrative order).

44	67(8)	Disposal of perishable or hazardous goods to be notified by the Government	Deputy Commissioner, Assistant Commissioner State Tax Officer (subject to approval from higher authority by administrative order).
45	67(9)	To prepare inventory of seized perishable or hazardous goods.	Deputy Commissioner, Assistant Commissioner State Tax Officer
46	67(10)	To search and seizure under the provision of the CRPC 1973	Deputy Commissioner, Assistant Commissioner State Tax Officer
47	67(11)	To seize accounts, registers or documents produced before a proper officer.	Deputy Commissioner, Assistant Commissioner State Tax Officer
48	68(3)	To intercept any conveyance to inspect documents, devices and goods.	Deputy Commissioner, Assistant Commissioner State Tax Officer
49	69(1)	To authorize any officer of State Tax to arrest a person committed any offence	Joint Commissioner,
50	70(1)	Power to summon persons	Joint Commissioner, Deputy Commissioner, Assistant Commissioner State Tax Officer
51	71(1)	To authorise any officer to have access to any place of business of a registered person to inspect books of accounts etc.	Joint Commissioner
52	73(1)	Determination of tax and issuance of notice and adjudication in cases other than fraud or suppression under sub-section (1), (2), (3), (5), (6), (7), (9) and (10) of section 73.	Deputy Commissioner, Assistant Commissioner State Tax Officer
53	73(2)	Issuance of notice atleast three months prior to the time limit	Deputy Commissioner, Assistant Commissioner State Tax Officer
54	73(3)	To serve a statement containing the details of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized.	Deputy Commissioner, Assistant Commissioner State Tax Officer

55	73(5)	Tax to be ascertained and officer to be informed in writing of such payment.	Deputy Commissioner, Assistant Commissioner State Tax Officer
56	73(6)	On receipt of information shall not serve any notice under sub-section (1) or, as the case may be, the statement under sub-section (3),	Deputy Commissioner, Assistant Commissioner State Tax Officer
57	73(7)	To issue the notice as provided for in sub-section (1)	Deputy Commissioner, Assistant Commissioner State Tax Officer
58	73(9)	To determine the amount of tax, interest and a penalty equivalent to ten per cent. of tax or ten thousand rupees, whichever is higher and issue an order.	Deputy Commissioner, Assistant Commissioner State Tax Officer
59	73(10)	To issue the order under sub-section (9) within three years from the due date for furnishing of annual return	Deputy Commissioner, Assistant Commissioner State Tax Officer
60	74(1)	Determination of tax and issuance of notice and adjudication in cases of fraud or suppression under sub-section (1), (2), (3), (5), (6), (7), (9) and (10) of section 73.	Deputy Commissioner, Assistant Commissioner State Tax Officer
61	74(2)	Issuance of notice atleast six months prior to the time limit	Deputy Commissioner, Assistant Commissioner State Tax Officer .
62	74(3)	To serve a statement containing the details of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized.	Deputy Commissioner, Assistant Commissioner State Tax Officer
63	74(5)	Tax to be ascertained and officer to be informed in writing of such payment.	Deputy Commissioner, Assistant Commissioner State Tax Officer
64	74(6)	On receipt of information shall not serve any notice under sub-section (1).	Deputy Commissioner, Assistant Commissioner State Tax Officer
65	74(7)	To issue the notice as provided for in sub-section(1)	Deputy Commissioner, Assistant Commissioner State Tax Officer

66	74(9)	To determine the amount of tax, interest and a penalty and issue an order.	Deputy Commissioner, Assistant Commissioner State Tax Officer
67	74(10)	To issue the order under sub-section (9) within three years from the due date for furnishing of annual return	Deputy Commissioner, Assistant Commissioner State Tax Officer
68	75(2)	General provisions relating to determination of tax as provided in sub-sections (2), (5), (6) and (8) of section 75.	Deputy Commissioner, Assistant Commissioner State Tax Officer
69	75(5)	To grant time to the person and adjourn the hearing for reasons to be recorded in writing	Deputy Commissioner, Assistant Commissioner State Tax Officer
70	75(6)	To set out the relevant facts and the basis of his decision	Deputy Commissioner, Assistant Commissioner State Tax Officer
71	75(8)	To modify the amount of interest and penalty as per the order of appellate authority.	Deputy Commissioner, Assistant Commissioner State Tax Officer
72	76(2)	Functions to be performed under sub-sections (2), (3), (6) and (8) where tax collected has not been paid to Government	Deputy Commissioner, Assistant Commissioner State Tax Officer
73	76(3)	To determine the amount due from person	Deputy Commissioner, Assistant Commissioner State Tax Officer
74	76(6)	To issue an order within one year from the date of issue of the notice	Deputy Commissioner, Assistant Commissioner State Tax Officer
75	76(8)	To set out the relevant facts and the basis of his decision	Deputy Commissioner, Assistant Commissioner State Tax Officer .
76	78	To initiate recovery proceedings against non payment of tax payable under the Act.	Deputy Commissioner, Assistant Commissioner State Tax Officer
77	79(1)	Functions to be performed under sub-sections (1) and (3) of section 79 in relation to recovery of any amount recoverable from any person.	Deputy Commissioner, Assistant Commissioner State Tax Officer

78	79(3)	To recover the amount of central tax from the person as if it were an arrear of State tax and credit the amount so recovered to the account of the Central Government	Deputy Commissioner, Assistant Commissioner State Tax Officer
79	79(4)	To credit the amount recovered to the account of respective governments in proportion	Deputy Commissioner,
80	81 (proviso)	To give permission to charge or transfer any property made for adequate consideration and in good faith.	Deputy Commissioner, Assistant Commissioner State Tax Officer
81	84	Continuation and validation of certain recovery proceedings- to issue notice, to give intimation of reduction to the appropriate authority	Deputy Commissioner, Assistant Commissioner State Tax Officer
82	88(2)	To notify the liquidator in case of company in liquidation	Deputy Commissioner, Assistant Commissioner State Tax Officer
83	88(3)	To get proved to the satisfaction that non recovery cannot be attributed to gross neglect or breach	Deputy Commissioner, Assistant Commissioner State Tax Officer
84	90	To be intimated the date of retirement of partner	Deputy Commissioner, Assistant Commissioner State Tax Officer
85	107	Appeals to appellate authority	Deputy Commissioner, Assistant Commissioner
86	107(2)	To call for and examine the record of any proceeding in which an adjudicating authority has passed order.	Joint Commissioner
87	108	To call for and examine the record of any proceedings	Joint Commissioner, Deputy Commissioner
88	112	To call for and examine the record of any order passed by the appellate authority and the revisional authority under this Act or Central GST Act.	Joint Commissioner, Deputy Commissioner
89	113(3)	To bring to the notice of appellate tribunal any error apparent on the record for rectification	Joint Commissioner
90	122	Penalty for certain offences	Deputy Commissioner, Assistant Commissioner State Tax Officer



91	123	To direct any person who fails to furnish any information under section 150 to pay a penalty not exceeding five thousand rupees.	Deputy Commissioner, Assistant Commissioner State Tax Officer
92	124	Fine for failure to furnish statistics	Deputy Commissioner, Assistant Commissioner State Tax Officer
93	125	General Penalty	Deputy Commissioner, Assistant Commissioner State Tax Officer
94	126(5)	To consider the fact of disclosure of the circumstances of a breach of the tax law by a person as a mitigating factor when quantifying a penalty for that person.	Deputy Commissioner, Assistant Commissioner State Tax Officer
95	126(6)	To verify the penalty is a fixed sum or expressed as a fixed percentage or not	Deputy Commissioner,
96	127	To issue an order levying penalty under this section.	Deputy Commissioner, Assistant Commissioner State Tax Officer
97	129(3)	To issue notice and pass an order in relation to tax and penalty of seized goods.	Assistant Commissioner State Tax Officer
98	129(6)	Further proceedings in case of failure to pay within 7 days	Joint Commissioner, Deputy Commissioner, Assistant Commissioner State Tax Officer
99	129(6) proviso	To reduce the period of compliance for payment of tax and penalty.	Joint Commissioner, Deputy Commissioner, Assistant Commissioner State Tax Officer
100	130(1)	To confiscate the goods and conveyance	Assistant Commissioner State Tax Officer
101	130(2)	To give an option to pay fine	Assistant Commissioner State Tax Officer
102	130(4)	To give an opportunity of being heard	Assistant Commissioner State Tax Officer
103	130(6)	Confiscation of goods and conveyances and requisition for Police assistance.	Assistant Commissioner State Tax Officer
104	130(7)	To dispose of confiscated goods and conveyances and deposit the sale proceeds with the Government.	Assistant Commissioner State Tax Officer

105	132(6)	Sanction for prosecution	Joint Commissioner, Deputy Commissioner
106	134	Sanction for taking cognizance of offence	Joint Commissioner, Deputy Commissioner
107	139	To issue certificate of registration on provisional basis in case of migration	Assistant Commissioner State Tax Officer
108	141(1)	Extension of the period for return of the goods after jobwork	Joint Commissioner
109	141(2)	Extension of the period for return of the semi finished goods	Joint Commissioner
110	142(1)	Identifying goods sold under existing law returned not earlier than six months prior to the appointed day and returned on or after the appointed day.	Assistant Commissioner State Tax Officer
111	142(12)	Extension of the period for return of goods sent on approval basis	Joint Commissioner
112	153	Taking assistance from an expert for scrutiny, inquiry, investigation, etc.	Joint Commissioner, Deputy Commissioner, Assistant Commissioner
113	154	Taking samples	Deputy Commissioner, Assistant Commissioner State Tax Officer
114	159(1)	Publication of information in respect of persons in public interest	Joint Commissioner, Deputy Commissioner
115	161	Rectification of errors apparent on record	Joint Commissioner, Deputy Commissioner, Assistant Commissioner State Tax Officer
116	163	Levy of fee to provide copy of order or document	Assistant Commissioner

(P D Vaghela)  
Commissioner