



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 13 দিশপুৰ, মঙ্গলবাৰ, 5 জানুৱাৰী, 2021, 15 পুহ, 1942 (শক)
No. 13 Dispur, Tuesday, 5th January 2021, 15th Pausa, 1942 (S. E.)

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
OFFICE OF THE PRINCIPAL COMMISSIONER OF STATE TAX
CUM COMMISSIONER OF TAXES, ASSAM

NOTIFICATION

ORDER No. 1/2021

The 2nd January, 2021

No. CT/GST-12/2017/110.- In pursuant to Government Notification No. FTX.79/2017/74 dated 18th December-2020 on re-designation of cadres and in exercise of the powers conferred by Clause (91) of section 2 of the Assam Goods and Services Tax Act, 2017 (Assam Act XXVIII of 2017) (hereinafter referred to as the "said Act") and subject to sub-section (1) and (3) of section 5 of the said Act, the Principal Commissioner of State tax, Assam hereby assigns the officers mentioned in Column (2) of the Table below, the functions as the proper officers or as specified in relation to the various sections of the said Act or the rules made thereunder as mentioned in the corresponding entry in Column (3) of the said Table:-

Table

Sl. No.	Designation of the Officer under GST	Functions under Section of the Assam Goods and Services Tax Act, 2017 or the Assam Goods and Services Tax Rule, 2017
(1)	(2)	(3)
(i)	Special Commissioner of State tax	1) Sub-section (6) of Section 35 2) Sub-section (12) of Section 52 3) Proviso to Sub-section (4) of Section 65 4) Sub-section (1) of Section 66 5) Proviso to Sub-section (7) of Section 67 6) Sub-sections (1), (2), (3), (4), (5), (6), (7), (8), (9), (11) and (12) of Section 67 7) Sub-section (3) of Section 68 8) Sub-section (1) of Section 70 9) Sub-sections (1) and (2) of Section 71 10) Section 80 11) Proviso to Section 81 12) Section 83 13) Proviso to Sub-section (6) of Section 129 14) Section 138 15) Section 153 16) Sub-sections (1) and (2) of Section 159 17) Sub-rule (2) and (4) of Rule 83

		<ul style="list-style-type: none"> 18) Sub-rule (2) of Rule 83B 19) Rule 86A 20) Sub-rule (2) of Rule 97 21) Rule 138B and 138C 22) Sub-rules (1), (2), (3) (4) and (5) of Rule 139 23) Sub-rule (2) of Rule 140 24) Rule 144 25) Rule 162 26) Rule 163
(ii)	Additional Commissioner of State tax	<ul style="list-style-type: none"> 1) Sub-section (6) of Section 35 2) Sub-section (12) of Section 52 3) Sub-sections (1), (6) and (7) of Section 65 4) Sub-section (1) of Section 66 5) Proviso to Sub-section (7) of Section 67 6) Sub-sections (1), (2), (3), (4), (5), (6), (7), (8), (9), (11) and (12) of Section 67 7) Sub-section (3) of Section 68 8) Sub-section (1) of Section 70 9) Sub-sections (1) and (2) of Section 71 10) Section 80 11) Proviso to Section 81 12) Section 83 13) Section 88 14) Proviso to Sub-section (6) of Section 129 15) Section 138 16) Section 153 17) Section 154 18) Sub-sections (1) and (2) of Section 159 19) Sub-rule (2) and (4) of Rule 83 20) Sub-rule (2) of Rule 83B 21) Rule 86A 22) Rule 94 23) Sub-rule (2) of Rule 97 24) Sub-rules (2), (3), (4) and (5) of Rule 101 25) Rule 138B and 138C 26) Sub-rules (1), (2), (3) (4) and (5) of Rule 139 27) Sub-rule (2) of Rule 140 28) Sub-rules (1), (2), (3) and (7) of Rule 142 29) Rule 144
(iii)	Joint Commissioner of State tax	<ul style="list-style-type: none"> 1) Sub-section (6) of Section 35 2) Section 46 3) Sub-section (12) of Section 52 4) Sub-sections (5), (6), (7) and (10) of Section 54 5) Sub-sections (1), (2) and (3) of Section 60 6) Sub-sections (1) and (5) of Section 62 7) Section 63 8) Sub-section (1) of Section 64 9) Sub-sections (1), (6) and (7) of Section 65 10) Sub-section (1) and (6) of Section 66 11) Sub-sections (3), (4), (5), (6), (7), (8) (9), (11) and (12) of Section 67 12) Sub-section (3) of Section 68 13) Sub-section (1) of Section 70 14) Sub-section (1) of Section 71 15) Sub-sections (1), (2), (3), (5), (6), (7), (9) and (10) of Section 73

	<p>16) Sub-sections (1), (2), (3), (5), (6), (7), (9) and (10) of Section 74</p> <p>17) Sub-sections (2), (5), (6) and (8) of Section 75</p> <p>18) Sub-sections (2), (3), (6) and (8) of Section 76</p> <p>19) Proviso to Section 78</p> <p>20) Sub-section (1) of Section 79</p> <p>21) Section 83</p> <p>22) Section 84</p> <p>23) Section 88</p> <p>24) Proviso (1) and (2) of Section 90</p> <p>25) Section 123</p> <p>26) Sub-section (4) and (5) of Section 126</p> <p>27) Section 127</p> <p>28) Sub-sections (1), (3) and (6) of Section 129</p> <p>29) Proviso to Sub-section (6) of Section 129</p> <p>30) Sub-sections (6) and (7) of Section 130</p> <p>31) Proviso to Sub-section (5) of Section 140</p> <p>32) Proviso to Sub-section (1), (2) and (3) of Section 141</p> <p>33) Sub-sections (1) of Section 142</p> <p>34) Proviso to Sub-section (12) of Section 142</p> <p>35) Section 150</p> <p>36) Sub-section (2) of Section 151</p> <p>37) Section 153</p> <p>38) Section 154</p> <p>39) Sub-sections (1) and (2) of Section 159</p> <p>40) Sub-rules (6) and (17) of Rule 56</p> <p>41) Sub-rule (5) of Rule 58</p> <p>42) Sub-rule (2) of Rule 82</p> <p>43) Sub-rule (4) of Rule 86</p> <p>44) Rule 86A</p> <p>45) Sub-rule (3) of Rule 87</p> <p>46) Sub-rule (11) of Rule 87</p> <p>47) Sub-rules (2) and (3) of Rule 90</p> <p>48) Sub-rules (2) and (3) of Rule 91</p> <p>49) Sub-rules (1), (2), (3), (4) and (5) of Rule 92</p> <p>50) Explanation to Rule 93</p> <p>51) Rule 94</p> <p>52) Sub-rule (6) of Rule 96</p> <p>53) Rule 96A only for the purpose of acceptance of the Bond / Letter of Undertaking</p> <p>54) Sub-rule (2) of Rule 97</p> <p>55) Sub-rules (2), (3), (5) and (7) of Rule 98</p> <p>56) Proviso to Sub-rule (4) of Rule 98</p> <p>57) Sub-rules (1), (2) and (3) of Rule 99</p> <p>58) Sub-rule (2) of Rule 100</p> <p>59) Sub-rules (2), (3), (4), and (5) of Rule 101</p> <p>60) Rule 138B and 138C</p> <p>61) Sub-rules (1), (2), (3), (4) and (5) of Rule 139</p> <p>62) Sub-rule (2) of Rule 140</p> <p>63) Sub-rules (1), (2), (3) and (7) of Rule 142</p> <p>64) Rule 143</p> <p>65) Sub-rules (1), (3), (5), (6) and (7) of Rule 144</p> <p>66) Rule 144</p> <p>67) Sub-rules (1) and (2) of Rule 145</p> <p>68) Rule 146</p> <p>69) Sub-rules (1), (2), (3), (5), (6), (7), (8), (10), (11), (12), (14) and (15) of rule 147</p>
--	--

		<p>70) Rule 150 71) Sub-rules (1), (2) and (3) of Rule 151 72) Rule 152 73) Sub-rule (1) of Rule 153 74) Rule 155 75) Rule 156</p>
(iv)	Deputy Commissioner of State tax	<p>1) Sub-Section (5) of Section 10 2) Section 25 3) Section 27 4) Section 28 5) Section 29 6) Section 30 7) Sub-section (6) of Section 35 8) Section 46 9) Sub-sections (5), (6), (7) and (10) of Section 54 10) Sub-sections (1), (2) and (3) of Section 60 11) Sub-sections (1) and (3) of Section 61 12) Sub-sections (1) of Section 62 13) Section 63 14) Sub-section (1) of Section 64 15) Sub-sections (1), (6) and (7) of Section 65 16) Sub-section (1) and (6) of Section 66 17) Sub-sections (3), (4), (5), (6), (7), (8), (9) and (12) of Section 67 18) Sub-section (11) of Section 67 subject to prior approval from an Officer not below the rank of Joint Commissioner of State tax 19) Sub-section (3) of Section 68 20) Sub-section (1) of Section 70 21) Sub-section (1) of Section 71 subject to authorisation 22) Sub-sections (1), (2), (3), (5), (6), (7), (9) and (10) of Section 73 23) Sub-sections (1), (2), (3), (5), (6), (7), (9) and (10) of Section 74 24) Sub-sections (2), (5), (6) and (8) of Section 75 25) Sub-sections (2), (3), (6) and (8) of Section 76 26) Section 78 27) Sub-section (1) of Section 79 28) Section 83 29) Section 84 30) Section 88 31) Proviso (1) and (2) of Section 90 32) Section 123 33) Sub-sections (4) and (5) of Section 126 34) Section 127 35) Sub-sections (1), (3) and (6) of Section 129 36) Proviso to Sub-section (6) of Section 129 37) Sub-sections (6) and (7) of Section 130 38) Section 138 39) Proviso to Sub-section (5) of Section 140 40) Proviso to Sub-section (1), (2) and (3) of Section 141 41) Sub-sections (1) of Section 142 42) Proviso to Sub-section (12) of Section 142 43) Section 150 44) Sub-section (2) of Section 151 45) Section 153 46) Section 154</p>

		<p>47) Rule 25 48) Sub-rules (6) and (17) of Rule 56 49) Sub-rule (5) of Rule 58 50) Sub-rule (2) of Rule 82 51) Sub-rule (4) of Rule 86 52) Rule 86A 53) Sub-rule (3) of Rule 87 54) Sub-rule (11) of Rule 87 55) Sub-rules (2) and (3) of Rule 90 56) Sub-rules (2) and (3) of Rule 91 57) Sub-rules (1), (2), (3), (4) and (5) of Rule 92 58) Explanation to Rule 93 59) Rule 94 with an intimation to an officer not below the rank of Joint Commissioner of State tax 60) Sub-rule (6) of Rule 96 61) Rule 96A only for the purpose of acceptance of the Bond / Letter of Undertaking 62) Sub-rule (2) of Rule 97 63) Sub-rules (2), (3), (5) and (7) of Rule 98 64) Proviso to Sub-rule (4) of Rule 98 65) Sub-rules (1), (2) and (3) of Rule 99 66) Sub-rule (2) of Rule 100 67) Sub-rules (2), (3), (4), and (5) of Rule 101 68) Sub-rule (1) of Rule 132 69) Rule 138B and 138C 70) Sub-rules (1), (2), (3), (4) and (5) of Rule 139 only as Authorised Officer 71) Sub-rule (2) of Rule 140 72) Sub-rules (1), (2), (3) and (7) of Rule 142 73) Rule 143 74) Sub-rules (1), (3), (5), (6) and (7) of Rule 144 75) Rule 144 76) Sub-rules (1) and (2) of Rule 145 77) Rule 146 78) Sub-rules (1), (2), (3), (5), (6), (7), (8), (10), (11), (12), (14) and (15) of rule 147 79) Rule 150 80) Sub-rules (1), (2) and (3) of Rule 151 81) Rule 152 82) Sub-rule (1) of Rule 153 83) Rule 155 84) Rule 156</p>
(v)	Assistant Commissioner of State tax	<p>1) Sub-section (5) of 10 2) Section 25 3) Section 27 4) Section 28 5) Section 29 6) Section 30 7) Sub-section (6) of Section 35 8) Section 46 9) Sub-sections (5), (6), (7) and (10) of Section 54 10) Sub-sections (1), (2) and (3) of Section 60 11) Sub-sections (1) and (3) of Section 61 12) Sub-sections (1) of Section 62 13) Section 63 14) Sub-section (1) of Section 64 15) Sub-sections (1), (6) and (7) of Section 65</p>

		<p>16) Sub-section (6) of Section 66</p> <p>17) Sub-sections (3), (4), (5), (6), (7), (8), (9) and (12) of Section 67</p> <p>18) Sub-section (11) of section 67 subject to prior approval from an Officer not below the rank of Joint Commissioner of State tax</p> <p>19) Sub-section (3) of Section 68</p> <p>20) Sub-section (1) of Section 70</p> <p>21) Sub-section (1) of Section 71 subject to authorisation</p> <p>22) Sub-sections (1), (2), (3), (5), (6), (7), (9) and (10) of Section 73</p> <p>23) Sub-sections (1), (2), (3), (5), (6), (7), (9) and (10) of Section 74</p> <p>24) Sub-sections (2), (5), (6) and (8) of Section 75</p> <p>25) Sub-sections (2), (3), (6) and (8) of Section 76</p> <p>26) Section 78</p> <p>27) Sub-section (1) and (3) of Section 79</p> <p>28) Section 83</p> <p>29) Section 84</p> <p>30) Section 88</p> <p>31) Proviso (1) and (2) of Section 90</p> <p>32) Section 123</p> <p>33) Sub-section (4) and (5) of Section 126</p> <p>34) Section 127</p> <p>35) Sub-sections (1), (3) and (6) of Section 129</p> <p>36) Sub-sections (6) and (7) of Section 130</p> <p>37) Proviso to Sub-section (5) of Section 140</p> <p>38) Proviso to Sub-section (1), (2) and (3) of Section 141</p> <p>39) Sub-section (1) of Section 142</p> <p>40) Proviso to Sub-section (12) of Section 142</p> <p>41) Section 150</p> <p>42) Sub-section (2) of Section 151</p> <p>43) Section 154</p> <p>44) Rule 25</p> <p>45) Sub-rules (6) and (17) of Rule 56</p> <p>46) Sub-rule (5) of Rule 58</p> <p>47) Sub-rule (2) of Rule 82</p> <p>48) Sub-rule (4) of Rule 86</p> <p>49) Rule 86A</p> <p>50) Sub-rule (3) of Rule 87</p> <p>51) Sub-rule (11) of Rule 87</p> <p>52) Sub-rules (2) and (3) of Rule 90</p> <p>53) Sub-rules (2) and (3) of Rule 91</p> <p>54) Sub-rules (1), (2), (3), (4) and (5) of Rule 92</p> <p>55) Explanation to Rule 93</p> <p>56) Rule 94 with an intimation to an officer not below the rank of Joint Commissioner of State tax</p> <p>57) Sub-rule (6) of Rule 96</p> <p>58) Rule 96A only for the purpose of acceptance of the Bond / Letter of Undertaking</p> <p>59) Sub-rule (2) of Rule 97</p> <p>60) Sub-rules (2), (3), (5) and (7) of Rule 98</p> <p>61) Proviso to Sub-rule (4) of Rule 98</p> <p>62) Sub-rules (1), (2) and (3) of Rule 99</p> <p>63) Sub-rule (2) of Rule 100</p> <p>64) Sub-rules (2), (3), (4), and (5) of rule 101</p> <p>65) Rule 138B and 138C</p>
--	--	--

		<p>66) Sub-rules (1), (2), (3), (4) and (5) of Rule 139 only as Authorised Officer</p> <p>67) Sub-rule (2) of Rule 140</p> <p>68) Sub-rules (1), (2), (3) and (7) of Rule 142</p> <p>69) Rule 143</p> <p>70) Sub-rules (1), (3), (5), (6) and (7) of Rule 144</p> <p>71) Rule 144</p> <p>72) Sub-rule (1) and (2) of Rule 145</p> <p>73) Rule 146</p> <p>74) Sub-rules (1), (2), (3), (5), (6), (7), (8), (10), (11), (12), (14) and (15) of Rule 147</p> <p>75) Rule 150</p> <p>76) Sub-rules (1), (2) and (3) of Rule 151</p> <p>77) Rule 152</p> <p>78) Sub-Rule (1) of Rule 153</p> <p>79) Rule 155</p> <p>80) Rule 156</p>
(vi)	Superintendent of State tax	<p>1) Sub-section (8) of Section 25 only for the purpose of section 68</p> <p>2) Sub-section (6) of Section 35 for the purpose of determination only</p> <p>3) Sub-section (1) and (3) of Section 61 only for the purpose of recommendation to Assistant Commissioner of State tax or higher Officer</p> <p>4) Sub-section (1) of Section 62 only for the purpose of recommendation to Assistant Commissioner of State tax or higher Officer</p> <p>5) Sub-sections (4), (5), (9) and (12) of Section 67</p> <p>6) Sub-section (11) of Section 67 subject to prior approval from an Officer not below the rank of Joint Commissioner of State tax</p> <p>7) Sub-section (3) of Section 68</p> <p>8) Sub-section (1) of Section 71 subject to authorisation for the purpose of other than Audit and Scrutiny</p> <p>9) Sub-section (1) of Section 73 for the purpose of determination of tax only</p> <p>10) Sub-section (1) of Section 74 for the purpose of determination of tax only</p> <p>11) Sub-section (1) of Section 129 up to the stage of detention and seizure and not for any other purpose</p> <p>12) Sub-section (6) of Section 130</p> <p>13) Section 154</p> <p>14) Sub-rule (17) of Rule 56</p> <p>15) Sub-rule (5) of Rule 58</p> <p>16) Rule 138B and 138C</p> <p>17) Sub-rule (1), (2), (3), (4) and (5) of Rule 139 only as Authorised Officer</p> <p>18) Rule 150</p>

This Order supersedes this office Order No. 3/2017-GST (CT/GST-10/2017/177) dated 29th June, 2017 and Order No. 5/2017-GST (CT/GST-10/2017/182) dated 21st July, 2017 and shall be deemed to have come into force with effect from 18th of December, 2020.

ANURAG GOEL,
Principal Commissioner of State Tax, Assam,
Dispur, Guwahati.