

GOVERNMENT OF ASSAM
ORDERS BY THE COMMISSIONER OF STATE TAX, ASSAM
KAR BHAWAN, DISPUR, GUWAHATI-6

ORDER No. 5-/2017

Dated Dispur, the 21st July, 2017.

No. CT/GST-10/2017/182.- In exercise of the powers conferred by Clause (91) of section 2 of the Assam Goods and Services Tax Act, 2017 (Assam Act XXIII of 2017) (hereinafter referred to as the said Act) and sub-section (1) and (3) of section 5 of the said Act, the 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	Functions under Section of the Assam Goods and Services Tax Act, 2017 or the Assam Goods and Services Tax Rule, 2017
1	2	3
1.	Additional Commissioner of State tax	<ul style="list-style-type: none">i. Sub-section (6) of Section 35ii. Sub-section (12) of Section 52iii. Proviso to Sub-section (4) of Section 65iv. Sub-section (1) of Section 66v. Proviso to Sub-section (7) of Section 67vi. Sub-sections (1), (2), (3), (4), (5), (6), (7), (8), (9), (11) and (12) of Section 67vii. Sub-section (3) of Section 68viii. Sub-section (1) of Section 70ix. Sub-sections (1) and (2) of Section 71x. Section 80xi. Proviso to Section 81xii. Proviso to Sub-section (6) of Section 129xiii. Section 138xiv. Section 153xv. Sub-sections (1) and (2) of Section 159xvi. Sub-rule (2) of Rule 97xvii. Sub-rules (1), (2), (3) (4) and (5) of Rule 139xviii. Sub-rule (2) of Rule 140xix. Rule 163
2.	Joint Commissioner of State tax	<ul style="list-style-type: none">i. Sub-section (6) of Section 35ii. Sub-section (12) of Section 52iii. Sub-sections (1), (6) and (7) of Section 65iv. Sub-section (1) of Section 66v. Proviso to Sub-section (7) of Section 67vi. Sub-sections (1), (2), (3), (4), (5), (6), (7), (8),



		<ul style="list-style-type: none"> (9), (11) and (12) of Section 67 vii. Sub-section (3) of Section 68 viii. Sub-section (1) of Section 70 ix. Sub-sections (1) and (2) of Section 71 x. Section 80 xi. Proviso to Section 81 xii. Sub-section (1) of Section 83 xiii. Section 88 xiv. Proviso to Sub-section (6) of Section 129 xv. Section 153 xvi. Section 154 xvii. Sub-sections (1) and (2) of Section 159 xviii. Rule 94 xix. Sub-rule (2) of Rule 97 xx. Sub-rules (2), (3), (4) and (5) of Rule 101 xxi. Sub-rules (1), (2), (3) (4) and (5) of Rule 139 xxii. Sub-rule (2) of Rule 140 xxiii. Sub-rules (1), (2), (3) and (7) of Rule 142
3.	Deputy Commissioner of State tax	<ul style="list-style-type: none"> i. Sub-section (6) of Section 35 ii. Section 46 iii. Sub-section (12) of Section 52 iv. Sub-sections (5), (6), (7) and (10) of Section 54 v. Sub-sections (1), (2) and (3) of Section 60 vi. Sub-sections (1) and (3) of Section 61 vii. Sub-sections (1) and (5) of Section 62 viii. Section 63 ix. Sub-section (1) of Section 64 x. Sub-sections (1), (6) and (7) of Section 65 xi. Sub-section (1) and (6) of Section 66 xii. Sub-sections (3), (4), (5), (6), (7), (8) (9), (11) and (12) of Section 67 xiii. Sub-section (3) of Section 68 xiv. Sub-section (1) of Section 70 xv. Sub-section (2) of Section 71 subject to authorisation under sub-section (1) of section 71 xvi. Sub-sections (1), (2), (3), (5), (6), (7), (9) and (10) of Section 73 xvii. Sub-sections (1), (2), (3), (5), (6), (7), (9) and (10) of Section 74 xviii. Sub-sections (2), (5), (6) and (8) of Section 75 xix. Sub-sections (2), (3), (6) and (8) of Section 76 xx. Proviso to Section 78 xxi. Sub-section (1) of Section 79 xxii. Section 80 xxiii. Proviso to Section 81 xxiv. Sub-section (1) of Section 83

	<ul style="list-style-type: none"> xxv. Section 84 xxvi. Section 88 xxvii. Proviso (1) and (2) of Section 90 xxviii. Section 123 xxix. Sub-section (4) and (5) of Section 126 xxx. Section 127 xxxi. Sub-sections (1), (3) and (6) of Section 129 xxxii. Proviso to Sub-section (6) of Section 129 xxxiii. Sub-sections (6) and (7) of Section 130 xxxiv. Proviso to Sub-section (5) of Section 140 xxxv. Proviso to Sub-section (1), (2) and (3) of Section 141 xxxvi. Sub-sections (1) of Section 142 xxxvii. Proviso to Sub-section (12) of Section 142 xxxviii. Section 150 xxxix. Sub-section (2) of Section 151 xl. Section 153 xli. Section 154 xl. Sub-sections (1) and (2) of Section 159 xl. Sub-rules (6) and (17) of Rule 56 xl. Sub-rule (5) of Rule 58 xl. Sub-rule (2) of Rule 82 xl. Sub-rule (4) of Rule 86 xl. Clause (b) and (c) to the proviso of Sub-rule (3) of Rule 87 xl. Sub-rule (11) of Rule 87 xl. Sub-rules (2) and (3) of Rule 90 <ul style="list-style-type: none"> l. Sub-rules (2) and (3) of Rule 91 li. Sub-rules (1), (2), (3), (4) and (5) of Rule 92 lii. Explanation to Rule 93 liii. Rule 94 liv. Sub-rule (6) of Rule 96 lv. Rule 96A only for the purpose of acceptance of the Bond / Letter of Undertaking lvi. Sub-rule (2) of Rule 97 lvii. Sub-rules (2), (3), (5) and (7) of Rule 98 lviii. Proviso to Sub-rule (4) of Rule 98 lix. Sub-rules (1), (2) and (3) of Rule 99 lx. Sub-rule (2) of Rule 100 lxi. Sub-rules (2), (3), (4), and (5) of Rule 101 lxii. Sub-rules (1), (2), (3), (4) and (5) of Rule 139 only as Authorised Officer lxiii. Sub-rule (2) of Rule 140 lxiv. Sub-rules (1), (2), (3) and (7) of Rule 142 lxv. Rule 143 lxvi. Sub-rules (1), (3), (5), (6) and (7) of Rule 144
--	---


		<p>lxvii. Proviso to Sub-rule (3) of Rule 144</p> <p>lxviii. Sub-rules (1) and (2) of Rule 145</p> <p>lxix. Rule 146</p> <p>lxx. Sub-rules (1), (2), (3), (5), (6), (7), (8), (10), (11), (12), (14) and (15) of rule 147</p> <p>lxxi. Rule 150</p> <p>lxxii. Sub-rules (1), (2) and (3) of Rule 151</p> <p>lxxiii. Rule 152</p> <p>lxxiv. Sub-rule (1) of Rule 153</p> <p>lxxv. Rule 155</p> <p>lxxvi. Rule 156</p>
4.	Assistant Commissioner of State tax	<p>i. Sub-section (6) of Section 35</p> <p>ii. Section 46</p> <p>iii. Sub-sections (5), (6), (7) and (10) of Section 54</p> <p>iv. Sub-sections (1), (2) and (3) of Section 60</p> <p>v. Sub-sections (1) and (3) of Section 61</p> <p>vi. Sub-sections (1) and (5) of Section 62</p> <p>vii. Section 63</p> <p>viii. Sub-section (1) of Section 64</p> <p>ix. Sub-sections (1), (6) and (7) of Section 65</p> <p>x. Sub-section (1) and (6) of Section 66</p> <p>xi. Sub-sections (3), (4), (5), (6), (7), (8), (9) and (12) of Section 67</p> <p>xii. Sub-section (11) of Section 67 subject to prior approval from an Officer not below the rank of Deputy Commissioner of State tax</p> <p>xiii. Sub-section (3) of Section 68</p> <p>xiv. Sub-section (1) of Section 70</p> <p>xv. Sub-section (2) of Section 71 subject to authorisation under sub-section (1) of section 71</p> <p>xvi. Sub-sections (1), (2), (3), (5), (6), (7), (9) and (10) of Section 73</p> <p>xvii. Sub-sections (1), (2), (3), (5), (6), (7), (9) and (10) of Section 74</p> <p>xviii. Sub-sections (2), (5), (6) and (8) of Section 75</p> <p>xix. Sub-sections (2), (3), (6) and (8) of Section 76</p> <p>xx. Proviso to Section 78</p> <p>xxi. Sub-section (1) of Section 79</p> <p>xxii. Section 80</p> <p>xxiii. Sub-section (1) of Section 83</p> <p>xxiv. Section 84</p> <p>xxv. Section 88</p> <p>xxvi. Proviso (1) and (2) of Section 90</p> <p>xxvii. Section 123</p> <p>xxviii. Sub-sections (4) and (5) of Section 126</p> <p>xxix. Section 127</p>

	<ul style="list-style-type: none"> xxx. Sub-sections (1), (3) and (6) of Section 129 xxxi. Proviso to Sub-section (6) of Section 129 xxxii. Sub-sections (6) and (7) of Section 130 xxxiii. Proviso to Sub-section (5) of Section 140 xxxiv. Proviso to Sub-section (1), (2) and (3) of Section 141 xxxv. Sub-sections (1) of Section 142 xxxvi. Proviso to Sub-section (12) of Section 142 xxxvii. Section 150 xxxviii. Sub-section (2) of Section 151 xxxix. Section 153 xl. Section 154 xli. Sub-rules (6) and (17) of Rule 56 xlvi. Sub-rule (5) of Rule 58 xliii. Sub-rule (2) of Rule 82 xliv. Sub-rule (4) of Rule 86 xl. Clause (b) and (c) to the proviso of Sub-rule (3) of Rule 87 xlvi. Sub-rule (11) of Rule 87 xlvi. Sub-rules (2) and (3) of Rule 90 xlvi. Sub-rules (2) and (3) of Rule 91 xlix. Sub-rules (1), (2), (3), (4) and (5) of Rule 92 l. Explanation to Rule 93 li. Rule 94 with an intimation to an officer not below the rank of Deputy Commissioner of State tax lii. Sub-rule (6) of Rule 96 liii. Rule 96A only for the purpose of acceptance of the Bond / Letter of Undertaking liv. Sub-rule (2) of Rule 97 lv. Sub-rules (2), (3), (5) and (7) of Rule 98 lvi. Proviso to Sub-rule (4) of Rule 98 lvii. Sub-rules (1), (2) and (3) of Rule 99 lviii. Sub-rule (2) of Rule 100 lix. Sub-rules (2), (3), (4), and (5) of Rule 101 lx. Sub-rule (1) of Rule 132 lxi. Sub-rules (1), (2), (3), (4) and (5) of Rule 139 only as Authorised Officer lxii. Sub-rule (2) of Rule 140 lxiii. Sub-rules (1), (2), (3) and (7) of Rule 142 lxiv. Rule 143 lxv. Sub-rules (1), (3), (5), (6) and (7) of Rule 144 lxvi. Proviso to Sub-rule (3) of Rule 144 lxvii. Sub-rules (1) and (2) of Rule 145 lxviii. Rule 146 lxix. Sub-rules (1), (2), (3), (5), (6), (7), (8), (10), (11),
--	---

		<p>(12), (14) and (15) of rule 147</p> <p>lxx. Rule 150</p> <p>lxxi. Sub-rules (1), (2) and (3) of Rule 151</p> <p>lxxii. Rule 152</p> <p>lxxiii. Sub-rule (1) of Rule 153</p> <p>lxxiv. Rule 155</p> <p>lxxv. Rule 156</p>
5.	Superintendent of State tax	<p>i. Sub-section (6) of Section 35</p> <p>ii. Section 46</p> <p>iii. Sub-sections (5), (6), (7) and (10) of Section 54</p> <p>iv. Sub-sections (1), (2) and (3) of Section 60</p> <p>v. Sub-sections (1) and (3) of Section 61</p> <p>vi. Sub-sections (1) and (5) of Section 62</p> <p>vii. Section 63</p> <p>viii. Sub-section (1) of Section 64</p> <p>ix. Sub-sections (1), (6) and (7) of Section 65</p> <p>x. Sub-section (6) of Section 66</p> <p>xi. Sub-sections (3), (4), (5), (6), (7), (8), (9) and (12) of Section 67</p> <p>xii. Sub-section (11) of section 67 subject to prior approval from an Officer not below the rank of Deputy Commissioner of State tax</p> <p>xiii. Sub-section (3) of Section 68</p> <p>xiv. Sub-section (1) of Section 70</p> <p>xv. Sub-section (2) of Section 71 subject to authorisation under Sub-section (1) of Section 71</p> <p>xvi. Sub-sections (1), (2), (3), (5), (6), (7), (9) and (10) of Section 73</p> <p>xvii. Sub-sections (1), (2), (3), (5), (6), (7), (9) and (10) of Section 74</p> <p>xviii. Sub-sections (2), (5), (6) and (8) of Section 75</p> <p>xix. Sub-sections (2), (3), (6) and (8) of Section 76</p> <p>xx. Proviso to Section 78</p> <p>xxi. Sub-section (1) of Section 79</p> <p>xxii. Section 80</p> <p>xxiii. Sub-section (1) of Section 83</p> <p>xxiv. Section 84</p> <p>xxv. Section 88</p> <p>xxvi. Proviso (1) and (2) of Section 90</p> <p>xxvii. Section 123</p> <p>xxviii. Sub-section (4) and (5) of Section 126</p> <p>xxix. Section 127</p> <p>xxx. Sub-sections (1), (3) and (6) of Section 129</p> <p>xxxi. Proviso to Sub-section (6) of Section 129</p> <p>xxxii. Sub-sections (6) and (7) of Section 130</p> <p>xxxiii. Proviso to Sub-section (5) of Section 140</p>

	<ul style="list-style-type: none"> xxxiv. Proviso to Sub-section (1), (2) and (3) of Section 141 xxxv. Sub-section (1) of Section 142 xxxvi. Proviso to Sub-section (12) of Section 142 xxxvii. Section 150 xxxviii. Sub-section (2) of Section 151 xxxix. Section 154 <ul style="list-style-type: none"> xl. Sub-rules (6) and (17) of Rule 56 xli. Sub-rule (5) of Rule 58 xlii. Sub-rule (2) of Rule 82 xliii. Sub-rule (4) of Rule 86 xliv. Clause (b) and (c) to the proviso of Sub-rule (3) of Rule 87 xlv. Sub-rule (11) of Rule 87 xlvi. Sub-rules (2) and (3) of Rule 90 xlvii. Sub-rules (2) and (3) of Rule 91 xlviii. Sub-rules (1), (2), (3), (4) and (5) of Rule 92 xlix. Explanation to Rule 93 <ul style="list-style-type: none"> l. Rule 94 with an intimation to an officer not below the rank of Deputy Commissioner of State tax li. Sub-rule (6) of Rule 96 lii. Rule 96A only for the purpose of acceptance of the Bond / Letter of Undertaking liii. Sub-rule (2) of Rule 97 liv. Sub-rules (2), (3), (5) and (7) of Rule 98 lv. Proviso to Sub-rule (4) of Rule 98 lvi. Sub-rules (1), (2) and (3) of Rule 99 lvii. Sub-rule (2) of Rule 100 lviii. Sub-rules (2), (3), (4), and (5) of rule 101 lix. Sub-rules (1), (2), (3), (4) and (5) of Rule 139 only as Authorised Officer lx. Sub-rule (2) of Rule 140 lxi. Sub-rules (1), (2), (3) and (7) of Rule 142 lxii. Rule 143 lxiii. Sub-rules (1), (3), (5), (6) and (7) of Rule 144 lxiv. Proviso to Sub-rule (3) of Rule 144 lxv. Sub-rule (1) and (2) of Rule 145 lxvi. Rule 146 lxvii. Sub-rules (1), (2), (3), (5), (6), (7), (8), (10), (11), (12), (14) and (15) of Rule 147 lxviii. Rule 150 lxix. Sub-rules (1), (2) and (3) of Rule 151 lxx. Rule 152 lxxi. Sub-Rule (1) of Rule 153 lxxii. Rule 155
--	---

		lxxiii. Rule 156
6.	Inspector of State tax	<ul style="list-style-type: none"> i. Sub-sections (4), (5), (9) and (12) of Section 67 ii. Sub-section (11) of Section 67 subject to prior approval from an Officer not below the rank of Deputy Commissioner of State tax iii. Sub-section (3) of Section 68 iv. Sub-section (2) of Section 71 subject to authorisation under Sub-section (1) of Section 71 only for the purpose of other than Audit and Scrutiny v. Sub-section (1) of Section 129 up to the stage of detention and seizure and not for any other purpose vi. Sub-section (6) of Section 130 vii. Section 154 viii. Sub-rule (17) of Rule 56 ix. Sub-rule (5) of Rule 58 x. Sub-rule (1), (2), (3), (4) and (5) of Rule 139 only as Authorised Officer xi. Rule 150



 (Anurag Goel)
 Commissioner of State tax, Assam
 Dispur, Guwahati

Memo No. CT/GST-10/2017/182-A

Dated Dispur, the 21st July, 2017.

Copy to :

- 1) The Additional Chief Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information.
- 2) The Principal Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information.
- 3) The Additional Commissioner of State tax, Assam (All) / Joint Commissioner of State tax, Assam (All) for information.
- 4) The Deputy Commissioner of State tax (All) for information and necessary action.
- 5) The Assistant Commissioner of State tax (All) / Superintendent of State tax (All) / Inspector of State tax (All) for information and necessary action.
- 6) The Information Technology Officer, Office of the Commissioner of State tax, Assam for uploading it on the website of the Commissionerate for information of all concerned.


 Commissioner of State tax, Assam
 Dispur, Guwahati