

NOTIFICATION  
FINANCE DEPARTMENT.  
Sachivalaya, Gandhinagar.  
Notification No. 39/2017-State Tax  
Dated the 13<sup>th</sup> October, 2017.

Gujarat  
Goods  
and  
Services  
Tax Act,  
2017.

No.(GHN-101)/GST-2017/S.6(1)(1)-TH:-In exercise of the powers conferred by sub-section (1) of section 6 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017) (hereinafter in this notification referred to as “Gujarat GST Act”), on the recommendations of the Council, the Government of Gujarat hereby specifies that the officers appointed under the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter in this notification referred to as the “CGST Act”) who are authorized to be the proper officers for the purposes of section 54 or section 55 of the CGST Act (hereinafter in this notification referred to as “the said officers”) by the Commissioner in the Board, shall act as proper officers for the purpose of sanction of refund under section 54 or section 55 of the Gujarat GST Act read with the rules made thereunder, in respect of a registered person located in the territorial jurisdiction of the said officers who applies for the sanction of refund to the said officers.

By order and in the name of the Governor of Gujarat,

C J Mecwan  
Joint Secretary to Government.