

F.No.3251/CTD/GST/2017  
GOVERNMENT OF PUDUCHERRY  
COMMERCIAL TAXES DEPARTMENT

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Puducherry, dt.19.09.2017

**NOTIFICATION**

Subject: Proper officer relating to provisions of Registration and Composition under the Puducherry Goods and Services Tax Act, 2017.

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In exercise of the powers conferred by sub-section (1) of section 5 read with sub-section (91) of section 2 of the Puducherry Goods and Services Tax Act, 2017 (Act No.6 of 2017) the Commissioner of State Tax, Puducherry, hereby assigns the officers mentioned in column (2) of the Table below, the functions as the 'Proper Officer' in relation to registration and composition under the Puducherry Goods and Services Tax Act, 2017 or the rules made thereunder given in the corresponding entry in column (3) of the said Table, namely:-

**Table**

Sl. No.	Designation of the Officer	Functions under Section of the GST, 2017 or the rules made thereunder	Remarks
1.	Commercial Tax Officer (Mahe) – For Mahe Region/ Deputy Commercial Tax Officer (RC) – For Puducherry Region/ Deputy Commercial Tax Officer (Yanam) – For Yanam Region/ Commercial Tax Officer (Karaikal) – For Karaikal Region	i. sub- section (5) of section 10 ii. sub- sections (1), proviso of section 27 iii. sub- sections (1), (2), proviso of section 28 iv. sub- sections (1), (2), proviso of section 29 v. sub- sections (1), (2) of section 30 vi. rule 6 vii. sub-rule (1), (2), (3), (4), (5) of rule 9 viii. sub-rule (4) of rule 10 ix. sub-rule (2), proviso of rule 12 x. sub-rule (1) of rule 16 xi. sub-rule (2) of rule 17 xii. sub-rule (2), (4), (5), proviso of rule 19	Composition levy Special provisions relating to casual taxable person and non-resident taxable person. Amendment of registration. Cancellation of registration. Revocation of cancellation of registration. Validity of Composition levy Verification of the application and approval. Issue of registration certification. Grant of registration to persons required to deduct tax at source or to collect tax at source. Suo moto registration. Assignment of Unique Identity Number to certain special entities. Amendment of registration.

	xiii. sub-rule (1) of rule 22	Cancellation of registration.
	xiv. sub-rule (1), (2)b, (3) of rule 23	Revocation of cancellation of registration.
	xv. sub-rule (2)c, (3), (4) of rule 24	Migration of persons registered under the existing law.
	xvi. rule 25	Physical verification of business premises in certain cases.
	xvii. sub-rule (3) of rule 26	Method of authentication.

2. The powers will be deemed to have been assigned with effect from the date of notification.

*G. Srinivas*  
19.9.2017

**(G.SRINIVAS)**

Commissioner of State Tax  
Puducherry