

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

Puducherry, dt.08.08.2017

NOTIFICATION

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

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 the various sections of 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 sections of the Puducherry Goods and Services Tax Act, 2017 or the rules made there under	Remarks
(1)	(2)	(3)	(4)
1.	Joint Commissioner of State Tax	(i.) sub-section (7) of section 67	Extension of time period of Goods seized subsequent to inspection (beyond 6 months).
		(ii.) Proviso to section 78	Reduction of time limit from 3 months with respect to payment to be made by taxable person from the date of service of order.
		(iii.) sub- sections (1), (2), (5) and (9) of section 67	Power of inspection, search and seizure
		(iv.) sub-section (1) and (2) of section 71	Access to business premises
		(v.) Proviso to section 81	Provision of permission for sale of property with a charge on account of pending demand.
		(vi.) Proviso to sub-section (6) of section 129	Reduction of 7 days time period for commencement of actions of confiscation in case of perishable and hazardous goods.
		(vii.) sub-rules (1),(2),(3) and (4) of rule 139	Authorisation, order, safe custody and order of prohibition to move goods and records in connection with inspections.
		(viii.) sub-rule (2) of rule 140	Encashment of bonds/securities with respect to release of seized goods.
		(ix.) sub-section (1) of section 70	Power to summon persons.
		(x.) sub-rule (1) of rule 132	Power to summon persons to give evidence and to produce documents.
		(xi.) rule 150	Requisition of assistance by police.

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8.8.2017

2.	Deputy Commissioner of State Tax	(i.) sub-sections (5), (6), (7) and (10) of section 54	Refund of tax.
		(ii.) sub-rule (4) of rule 86	Rejection of refund and re-credit to the electronic credit ledger.
		(iii.) Explanation to rule 86	Undertaking to proper officer with respect to sub-rule (4) of rule 86.
		(iv.) sub-rule (11) of rule 87	Rejection of refund and re-credit to the electronic cash ledger.
		(v.) Explanation 2 to rule 87	Undertaking to proper officer with respect to sub-rule (11) of rule 87.
		(vi.) sub-rules (2) and (3) of rule 90	Application for refund.
		(vii.) sub-rules (2) and (3) of rule 91	Order of refund.
		(viii.) sub-rules(1), (2), (3), (4) and (5) of rule 92	Sanctioning of refund.
		(ix.) Explanation to rule 93	Undertaking with respect to Explanation.
		(x.) rule 94	Interest on delayed refunds.
		(xi.) sub-rule (6) of rule 96	Refund of integrated tax.
		(xii.) sub-rule (2) of rule 97	Refund of integrated tax on bond.
		(xiii.) sub-section (1) of section 70	Power to summon persons.
		(xiv.) sub-rule (1) of rule 132	Power to summon persons to give evidence and to produce documents.
		(xv.) rule 150	Requisition of assistance by police.
3.	Assistant Commissioner of State Tax	(i.) section 65	Audit by tax authorities.
		(ii.) section 66	Special Audit.
		(iii.) sub-sections (1), (2), (3), (5), (6), (7), (9), (10) of section 73	Determination of tax not paid or credits wrongly availed not as a result of fraud or deliberate suppression.
		(iv.) sub-sections (1), (2), (3), (5), (6), (7), (9), (10) of section 74	Determination of tax not paid or credits wrongly availed as a result of fraud or deliberate suppression.
		(v.) sub-sections (2), (3), (6) and (8) of section 76	Tax collected but not paid to Government.
		(vi.) sub-section (1) of section 79	Recovery of tax.
		(vii.) section 123	Levy of penalty with respect to failure of furnishing an information return.
		(viii.) section 127	Levy of penalty in certain cases.
		(ix.) sub-section (3) of section 129	Notice and orders relating to detention, seizure and release of goods and conveyances in transit.
		(x.) sub- sections (6) and (7) of section 130	Confiscation of goods/conveyances.
		(xi.) sub- section (1) of section 142	Returned goods identifiable to the satisfaction of the officers.
		(xii.) sub-rule (2) of rule 82	Furnishing of details of inward supplies by any person issued UID for purposes other than refund.
		(xiii.) rule 143	Recovery by deduction from any money owed.
		(xiv.) sub-rules (1), (3), (4), (5), (6) and (7) of rule 144	Recovery by sale of goods.
		(xv.) sub-rules (1) and (2) of rule 145	Recovery from third person.
		(xvi.) rule 146	Recovery through a decree.

8.8.2017

		(xvii.) sub-rules (1), (2), (3), (5), (6), (7), (8), (10), (11), (12), (14) and (15) of rule 147	Recovery by sale of movable or immovable property.
		(xviii.) sub-rules (1), (2) and (3) of rule 151	Attachment of debts and shares.
		(xix.) rule 152	Attachment of property in custody of courts/public offices.
		(xx.) rule 153	Attachment of interest in partnership.
		(xxi.) rule 155	Recovery through land revenue authority.
		(xxii.) rule 156	Recovery through courts.
		(xxiii.) sub-section (6) of section 35	Determination of tax on goods and services that are not properly accounted.
		(xxiv.) sub-section (11) of section 67	Seizure of accounts, registers or documents with respect to inspection.
		(xxv.) sub-section (1) of section 70	Power to summon persons.
		(xxvi.) sub-rule (6) of rule 56	Determination of tax payable for storage of goods in other than declared places.
		(xxvii.) sub-rule (1) of rule 132	Power to summon persons to give evidence and to produce documents.
		(xxviii.) sub-rule (1), (2), (3) and (7) of rule 142	Notice and order for demand of amounts payable under the Act.
		(xxix.) rule 150	Requisition of assistance by police.
		(xxx.) sub-section (3) of section 68	Inspection of goods in movement.
		(xxxi.) sub-rule (17) of rule 56	Production of documents by carriers.
		(xxxii.) sub-rule (5) of rule 58	Storage of goods by godown owners.
4.	Commercial Tax Officer or Deputy Commercial Tax Officer or Assistant Commercial Tax Officer of State Tax	(i.) section 60	Provisional assessment.
		(ii.) section 61	Scrutiny of returns.
		(iii.) section 62	Assessment of non filers of returns.
		(iv.) section 63	Assessment of unregistered person.
		(v.) section 64	Summary assessment.
		(vi.) section 65	Audit by tax authorities.
		(vii.) sub-sections (1), (2), (3), (5), (6), (7), (9), (10) of Section 73	Determination of tax not paid or credits wrongly availed not as a result of fraud or deliberate suppression.
		(viii.) sub-sections (1), (2), (3), (5), (6), (7), (9), (10) of section 74	Determination of tax not paid or credits wrongly availed as a result of fraud or deliberate suppression.
		(ix.) sub-sections (2), (3), (6) and (8) of section 76	Recovery of tax not paid to Government but collected by the supplier.
		(x.) sub-section (1) of section 79	Recovery of tax.
		(xi.) section 123	Levy of penalty with respect to failure of furnishing an information return.
		(xii.) section 127	Levy of penalty in certain cases.
		(xiii.) sub-section (3) of section 129	Notice and orders relating to detention, seizure and release of goods and conveyances in transit.
		(xiv.) sub-sections (6) and (7) of Section 130	Confiscation of goods/conveyances.
		(xv.) sub-section (1) of section 142	Returned goods identifiable to the satisfaction of the officers.

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8.8.2017

	(xvi.) sub-rule (2) of rule 82	Furnishing of details of inward supplies by any person issued UID for purposes other than refund.
	(xvii.) sub-rule (2), (3), (4), (5) and (7) of rule 98	Provisional assessment.
	(xviii.) sub-rule (2) of rule 100	Assessment in certain cases (unregistered person).
	(xix.) sub-rules (2), (3), (4) and (5) of rule 101	Audit
	(xx.) rule 143	Recovery by deduction from any money owed.
	(xxi.) sub-rules (1), (3), (4), (5), (6) and (7) of rule 144	Recovery by sale of goods.
	(xxii.) sub-rules (1) and (2) of rule 145	Recovery from third person.
	(xxiii.) rule 146	Recovery through a decree.
	(xxiv.) sub-rules (1), (2), (3), (5), (6), (7), (8), (10), (11), (12), (14) and (15) of rule 147	Recovery by sale of movable or immovable property.
	(xxv.) sub-rules (1), (2) and (3) of rule 151	Attachment of debts and shares.
	(xxvi.) rule 152	Attachment of property in custody of courts/public offices.
	(xxvii.) rule 153	Attachment of interest in partnership.
	(xxviii.) rule 155	Recovery through land revenue authority.
	(xxix.) rule 156	Recovery through courts.
	(xxx.) sub-section (6) of section 35	Determination of tax on goods and services that are not properly accounted.
	(xxxii.) sub-section (11) of section 67	Seizure of accounts, registers or documents with respect to inspection.
	(xxxiii.) sub-section (1) of section 70	Power to summon persons.
	(xxxiv.) sub-rule (6) of rule 56	Determination of tax payable for storage of goods in other than declared places.
	(xxxv.) sub-rules (1), (2) and (3) of rule 99	Scrutiny of returns assessment.
	(xxxvi.) sub-rule (1) of rule 132	Power to summon persons to give evidence and to produce documents.
	(xxxvii.) sub-rule (1), (2), (3) and (7) of rule 142	Notice and order for demand of amounts payable under the Act.
	(xxxviii.) rule 150	Requisition of assistance by police.
	(xxxix.) sub-section (3) of section 68	Inspection of goods in movement.
	(xl.) sub-rule (17) of rule 56	Production of documents by carriers.
	(xli.) sub-rule (5) of rule 58	Storage of goods by godown owners.
	(xlii.) sub-section (5) of section 126	General disciplines related to penalty.
	(xliii.) sub-section (5) of section 75	General provisions of relating to determination of tax.
	(xliv.) section 72	Officers to assist proper officers.
5.	Commercial Tax Officers	All other powers and duties not mentioned anywhere in this notification

2. The powers will be deemed to have been assigned with effect from 01.07.2017

G. Srinivas
8.8.2017
(G.SRINIVAS)
Commissioner of State Tax
Puducherry

1/3