

THE CENTRAL GOODS AND SERVICES TAX ACT, 2017

Sec 3-Administration

3.The Government shall, by notification, appoint the following classes of officers for the purposes of this Act, namely:—

- (a) Principal Chief Commissioners of Central Tax or Principal Directors General of Central Tax,
 - (b) Chief Commissioners of Central Tax or Directors General of Central Tax,
 - (c) Principal Commissioners of Central Tax or Principal Additional Directors General of Central Tax,
 - (d) Commissioners of Central Tax or Additional Directors General of Central Tax,
 - (e) Additional Commissioners of Central Tax or Additional Directors of Central Tax,
 - (f) Joint Commissioners of Central Tax or Joint Directors of Central Tax,
 - (g) Deputy Commissioners of Central Tax or Deputy Directors of Central Tax,
 - (h) Assistant Commissioners of Central Tax or Assistant Directors of Central Tax, and
 - (i) any other class of officers as it may deem fit:
- Provided that the officers appointed under the Central Excise Act, 1944 shall be deemed 1 of 1944.

to be the officers appointed under the provisions of this Act

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Sec 4- Appointment of officers

4.(1) The Board may, in addition to the officers as may be notified by the Government under section 3, appoint such persons as it may think fit to be the officers under this Act.

(2) Without prejudice to the provisions of sub-section (1), the Board may, by order, authorise any officer referred to in clauses (a) to (h) of section 3 to appoint officers of central tax below the rank of Assistant Commissioner of central tax for the administration of this Act.