



Powers of the officers for the provisions relating to Registration and Composition Levy

BT Associates is a premier Indirect Tax Consultant in Kolkata, delivering high quality services to clients in the area of Indirect Taxation. GST Idea is a unit of BT Associates formed to share knowledge on GST to stakeholders. We cover entire gamut from technical papers to recent development including IT under GST.



Founder Member



Bhaskar Thakkar
Chief Executive Officer
BT Associates, India
thakkar@btassociate.com

Twenty years of experience in Indirect Tax practice, specialist in Structuring & Planning and tax optimization under Indirect Tax. Lead eastern India Indirect Tax Practice of Ernst & Young in past.

CBEC has notified via circular¹ the powers of the officers in relation to various sections relating to registration and composition levy under Central GST Act and Integrated GST Act or Rules made there under.

The proper officer as assigned in the following table would be eligible to look into the following matters:

<u>Designation</u>	<u>Functions to be undertaken</u>
Assistant or Deputy Commissioner of Central Tax and Assistant or Deputy Directors of Central Tax	<ul style="list-style-type: none"> • Determination of penalty or tax not paid by the person who are not eligible for composition scheme² ; • Extension of the period of application of registration within ninety days from the effective date in which causal taxable person and non registered taxable person becomes liable to pay tax³; • Discharge the manner and the period in which the revocation of cancellation of registration can take place⁴; • Compliance of the Rules in relation to Validity of Composition Levy⁵; • Compliance of Formulation of Rules of Revocation of Cancellation of Registration⁶; • Compliance of Rules of Physical verification of business⁷
Superintendent of Central Tax	<ul style="list-style-type: none"> • In case of the person who is liable to be registered in this Act fails to obtain registration then the superintendent of Central Tax has been empowered to register such person⁸; • Approve or reject the amendment to be made in Registration⁹; • Powers to cancel the registration on own or on application so filed¹⁰; • Rules for Issuance of Registration Certificate¹¹; • Rules of Grant of Registration to deduct tax at Source or collect tax at Source¹²; • Rules for Suo Moto Registration¹³; • Rules for amendment of Unique Identification Numbers¹⁴; • Rules for migration of existing tax payers¹⁵

¹Circular No. 1/1/2017

² Section 10(5) of CGST Act, 2017

³ Section 27(1) of CGST Act, 2017

⁴ Section 30 of CGST Act, 2017

⁵ Rule 6 of CGST Rules , 2017

⁶ Rule 23 of CGST Rules, 2017

⁷ Rule 25 of CGST Rules, 2017

⁸ Section 25(8) of CGST Act, 2017

⁹ Section 28/ Rule 19 of CGST Act/Rules, 2017

¹⁰ Section 29/ Rule 22 of CGST Act/Rules, 2017

¹¹ Rule 10 of CGST Rules, 2017

¹² Rule 12 of CGST Rules, 2017

¹³ Rules 16 of CGST Rules, 2017

¹⁴ Rules 17 of CGST Rules, 2017

¹⁵ Rules 24 of CGST Rules, 2017

GST *i* DEEA | **GEARING UP
YOUR BUSINESS**

www.gstidea.com
www.btassociate.com
enquiry@btassociate.com