**GOVERNMENT OF TELANGANA**

**COMMERCIAL TAXES DEPARTMENT**

TGST Notification No. 27/2019

**CCT’s Ref No. A(1)/93/2017, Dt. 18-11-2019**

Ref:- 1. GO Ms.No.145 Dated. 02-08-2018

2. TGST Notification No.7/2019 dt.26-02-2019

3. TGST Notification No :10 /2017

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In exercise of the authority conferred on him under sub-section (91) of Section 2 read with sub-section (1) of Section 5 of the Telangana Goods and Services Tax Act, 2017, the Commissioner of State Tax has notified the **“Proper Officer”** for various functions referred to in the Act vide ref 3rd Cited.

However vide ref 1st cited above the Government has agreed for re-designation of Large Tax Payer Units (STU) to Strategic Tax Payer Units (STU). But the proper officer notification contains the words “LTU”, hence in the exercise of authority conferred under sub-section (91) of Section 2 read with sub-section (1) of Section 5 of the Telangana Goods and Services Tax Act, 2017 the Commissioner of State Tax hereby orders that the word “LTU” shall be substituted with word “STU” at all the places wherever “LTU” occurs, in the notification issued vide reference 3rd Cited with effect from the date of inception of STU.

The notification shall now be read as :

**Proper Officers under TGST Act, 2017**

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| **Sl. No.** | **Sections** | **Rules** | **Functions assigned** | **Proper Officer defined** |
|
| 1 | 10(5) | 6(4), 6(5) & 62(5) | Composition levy and withdrawal of composition | (1) State Tax Officer of the circle having jurisdiction,   |
| 2 | 25 | 9(1), 9(2), 9(3), 9(4), 9(5), 10(4), 12(2), 12(3), 13(3), 16(1), 16(4), 17(2), 24(1), 24(2), 24(3) & 25 | Issue of certificate of registration, including physical visit to the business premises | Any Officer not below the rank of Deputy State Tax Officer authorized by the Assistant Commissioner of State Tax of the circle concerned |
| 3 | 27(1) Proviso |   | Registration to a casual taxable person or non-resident taxable person | Any Officer not below the rank of Deputy State Tax Officer authorized by the Assistant Commissioner of State Tax of the circle concerned |
| 4 | 28(1) & 28(2) | 19(1), 19(2), 19(4) & 19(5) | Amendment of certificate of registration | Any Officer not below the rank of Deputy State Tax Officer authorized by the Assistant Commissioner of State Tax of the circle concerned |
| 5 | 29(1) & 29(2) | 22(1), 22(3), 22(4) & 24(4) | Cancellation of certificate of registration | Any Officer not below the rank of Deputy State Tax Officer authorized by the Assistant Commissioner of State Tax of the circle concerned |
| 6 | 30(1) & 30(2) | 23(1), 23(2), 23(3) & 23(4) | Revocation of cancellation of certificate of registration | Any Officer not below the rank of Deputy State Tax Officer authorized by the Assistant Commissioner of State Tax of the circle concerned |
| 7 | 35(6) | 56(6)  | Determination of liability on the goods or services or both that are not accounted for in the books of the person | (1) State Tax Officer or Assistant Commissioner of State Tax or Deputy Commissioner of State Tax having jurisdiction, or  |
| (2) Any Officer not below the rank of State Tax Officer, authorized by the Joint Commissioner of State Tax or Additional Commissioner of State Tax (Grade-I) or Special Commissioner of State Tax of State Enforcement Wing |
| 8 | 54(5) & 54(7) | 86(4), 87(11), 90(2), 90(3), 92(1), 92(2), 92(3), 92(4), 92(5) & 94 | Refund of tax | (1) Deputy Commissioner of State Tax (STU) in respect of STU persons, or |
| (2) Assistant Commissioner of State Tax having jurisdiction, in respect of persons not belonging to STU |
| 9 | 54(6) & 54(7) | 91(1), 91(2) & 91(3) | Refund on provisional basis and making an order for final settlement of the refund claim after due verification of the documents furnished by the applicant | (1) Deputy Commissioner of State Tax (STU) in respect of STU persons, or |
| (2) Assistant Commissioner of State Tax having jurisdiction, in respect of persons not belonging to STU |
| 10 | 54(10) | 96(6) | Withhold the payment of refund or deduct any liabilities from the refund due | (1) Deputy Commissioner of State Tax (STU) in respect of STU persons, or |
| (2) Assistant Commissioner of State Tax having jurisdiction, in respect of persons not belonging to STU |
| 11 | 60(1), 60(2) & 60(3) | 98(2), 98(3), 98(5) & 98(7) | Provisional assessment | (1) Deputy Commissioner of State Tax (STU) having jurisdiction in respect of STU persons, or |
| (2) Assistant Commissioner of State Tax of the circle having jurisdiction, in respect of other persons |
| 12  | 61(1), 61(2) & 61(3)  | 99(1) & 99(3)  | Scrutiny of returns   | (1) Deputy Commissioner of State Tax (STU) having jurisdiction in respect of STU persons, or  |
| (2) State Tax Officer of the circle concerned, in respect of persons paying tax under Section 10, or  |
| (3) Assistant Commissioner of State Tax of the circle having jurisdiction, in respect of persons falling under categories other than (1) and (2) above. |
| (4) Any Officer not below the rank of State Tax Officer of the division as authorized by the Joint Commissioner of State Tax of the division concerned, in respect of persons not belonging to STU |
| 13 | 62(1) | 100(1) & 100 (2) | Assessment of non-filers of returns | (1) Deputy Commissioner of State Tax (STU) having jurisdiction in respect of STU persons, or  |
| (2) State Tax Officer of the circle concerned, in respect of persons paying tax under Section 10, or  |
| (3) Assistant Commissioner of State Tax of the circle having jurisdiction, in respect of persons falling under categories other than (1) and (2) above. |
|   |   |   |   | (4) Any Officer not below the rank of State Tax Officer of the division as authorized by the Joint Commissioner of State Tax of the division concerned, in respect of persons not belonging to STU |
| 14 | 63 | 100(2) | Assessment of unregistered persons | (1) Assistant Commissioner of State Tax or State Tax Officer of the circle concerned having jurisdiction; or |
| (2) Any Officer not below the rank of State Tax Officer in the division, as authorized by the Joint Commissioner of State Tax of the division concerned or  |
| (3) Any Officer not below the rank of Assistant Commissioner of State Tax authorized by the Joint Commissioner of State Tax / Addl. Commissioner of State Tax / Spl. Commissioner of State Tax of State Enforcement Wing |
| 15 | 64(1) | 100(3), 100(4) & 100(5) | Summary assessments  | (1) In respect of STU persons, (a) Deputy Commissioner of State Tax (STU) having jurisdiction or (b) any officer not below the rank of Deputy Commissioner of State Tax working in the division, as authorized by the Joint Commissioner of State Tax of the division concerned, or (c) any officer not below the rank of Deputy Commissioner of State Tax, as authorized by the Additional Commissioner of State Tax or Additional Commissioner of State Tax (GR-I) or Special Commissioner of State Tax of State Enforcement wing or |
| (2) In respect of persons paying tax under Section 10, State Tax Officer of the circle concerned, or  |
| (3) Assistant Commissioner of State Tax of the circle concerned having jurisdiction in respect of persons falling under categories other than (1) and (2) above, or  |
| (4) Any Officer not below the rank of State Tax Officer in the division, as authorized by the Joint Commissioner of State Tax of the division concerned, in respect of persons other than STU persons, or  |
| (5) Any Officer not below the rank of Assistant Commissioner of State Tax authorized by the Joint Commissioner of State Tax / Addl. Commissioner of State Tax / Spl. Commissioner of State Tax of State Enforcement Wing in respect of persons other than those belonging to STU |
| 16 | 65(1), 65(5), 65(6) & 65(7) | 101(2), 101(3), 101(4) & 101(5) | Audit by tax authorities | (1) In respect of STU persons, (a) Deputy Commissioner of State Tax (STU) having jurisdiction or (b) any officer not below the rank of Deputy Commissioner of State Tax working in the division, as authorized by the Joint Commissioner of State Tax of the division concerned, or (c) any officer not below the rank of Deputy Commissioner of State Tax, as authorized by the Joint Commissioner of State Tax or Additional Commissioner of State Tax or Special Commissioner of State Tax of State Enforcement Wing, or |
| (2) State Tax Officer of the circle concerned, in respect of persons paying tax under Section 10, or  |
| (3) Assistant Commissioner of State Tax of the circle having jurisdiction in respect of persons falling under categories other than (1) and (2) above, or  |
|  |  |  |  | (4) Any Officer not below the rank of State Tax Officer of the division as authorized by the Joint Commissioner of State Tax of the division concerned, in respect of persons not belonging to STU, or  |
| (5) Any Officer not below the rank of State Tax Officer authorized by the Joint Commissioner of State Tax / Additional Commissioner (Grade-I) of State Tax / Special Commissioner of State Tax of State Enforcement Wing, in respect of persons not belonging to STU. |
| 17 | 66(6) | 102(1) & 102(2) | Special audit | (1) Deputy Commissioner of State Tax (STU) having jurisdiction in respect of STU persons, or  |
| (2) Assistant Commissioner of State Tax of the circle having jurisdiction in respect of other persons, or  |
| (3) Any Officer not below the rank of Assistant Commissioner of State Tax of the division as authorized by the Joint Commissioner of State Tax of the division concerned, or  |
| (4) Any Officer not below the rank of Assistant Commissioner of State Tax authorized by the Joint Commissioner of State Tax / Additional Commissioner (GR-I) of State Tax / Special Commissioner of State Tax of State Enforcement Wing |
| 18 | 67(1), 67(2), 67(5), 67(7), 67(8), 67(9), 67(11)& 67(12) | 139 & 140 | Power of authorizing an Officer for inspection, search and seizure | (1) Joint Commissioner of State Tax of the division concerned, or  |
| (2) Addl. Commissioner or Addl. Commissioner (GR-I) of Spl. Commissioner of State Tax of State Enforcement Wing |
| 19 | 68(3) |   | Inspection of goods in movement, and verification of documents and devices related to such movement of goods | (1) Any Officer not below the rank of Deputy State Tax Officer of the circle as authorized by the Assistant Commissioner of State Tax of the circle concerned, or  |
| (2) Any Officer not below the rank of Deputy State Tax Officer of the division as authorized by the Joint Commissioner of State Tax of the division concerned, or  |
| (3) Any Officer not below the rank of Deputy State Tax Officer as authorized by the Joint Commissioner of State Tax or Additional Commissioner (GR-I) of state Tax or Special Commissioner of State Tax of State Enforcement Wing |
| 20 | 70(1) |   | Power to summon persons to give evidence and produce documents | (1) Any Officer not below the rank of State Tax Officer of the division as authorized by the Joint Commissioner of State Tax of the division concerned, or  |
| (2) Any Officer not below the rank of State Tax Officer authorized by the Additional Commissioner of State Tax or Additional Commissioner (GR.I) of State Tax or Special Commissioner of State Tax of State Enforcement Wing |
| (3) Any Officer authorized by the Proper Officer under Section 71 |
| 21 | 71(1) & 71(2) |   | Authorization for access to business premises | (1) Joint Commissioner of State Tax of the division concerned, or  |
| (2) Additional Commissioner of State Tax or Additional Commissioner (Gr.I) of State Tax or Special Commissioner of State Tax of State Enforcement Wing |
| 22 | 72(1) & 72(2) |   | Proper Officers to be assisted by the other Officers | (1) Any officer not below the rank of Deputy State Tax officer  |
| 23 | 73(1), 73(2), 73(3), 73(5), 73(6), 73(7), 73(9) & 73(10) | 142 | Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized for any reason other than fraud or any wilful misstatement or suppression of facts | (1) In respect of STU persons, (a) Deputy Commissioner of State Tax (STU) having jurisdiction or (b) any officer not below the rank of Deputy Commissioner of State Tax working in the division, as authorized by the Joint Commissioner of State Tax of the division concerned, or (c) any officer not below the rank of Deputy Commissioner of State Tax, as authorized by the Joint Commissioner of State Tax or Additional Commissioner (GR-I) of State Tax or Special Commissioner of State Tax of State Enforcement Wing, or |
| (2) State Tax Officer of the circle concerned having jurisdiction, in respect of persons paying tax under Section 10, or  |
| (3) Assistant Commissioner of State Tax of the circle having jurisdiction in respect of persons falling under categories other than (1) and (2) above, or  |
| (4) Any Officer not below the rank of State Tax Officer of the division as authorized by the Joint Commissioner of State Tax of the division concerned, in respect of persons not belonging to STU, or  |
| (5) Any Officer not below the rank of State Tax Officer authorized by the Joint Commissioner of State Tax / Additional Commissioner (GR-I) of State Tax / Special Commissioner of State Tax of State Enforcement Wing, in respect of persons not belonging to STU. |
| 24 | 74(1), 74(2), 74(3), 74(5), 74(6), 74(7), 74(9) & 74(10)  | 142 | Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized by reason of fraud or any wilful misstatement or suppression of facts | (1) In respect of STU persons, (a) Deputy Commissioner of State Tax (STU) having jurisdiction or (b) any officer not below the rank of Deputy Commissioner of State Tax working in the division, as authorized by the Joint Commissioner of State Tax of the division concerned, or (c) any officer not below the rank of Deputy Commissioner of State Tax, as authorized by the Joint Commissioner of State Tax or Additional Commissioner (GR-I) of State Tax or Special Commissioner of State Tax of State Enforcement Wing, or |
| (2) State Tax Officer of the circle concerned having jurisdiction, in respect of persons paying tax under Section 10, or  |
|  |  |  |  | (3) Assistant Commissioner of State Tax of the circle having jurisdiction in respect of persons falling under categories other than (1) and (2) above, or  |
|  |  |  |  | (4) Any Officer not below the rank of State Tax Officer of the division as authorized by the Joint Commissioner of State Tax of the division concerned, in respect of persons not belonging to STU, or  |
|  |  |  |  | (5) Any Officer not below the rank of State Tax Officer authorized by the Joint Commissioner of State Tax / Additional Commissioner (GR-I) of State Tax / Special Commissioner of State Tax of State Enforcement Wing, in respect of persons not belonging to STU. |
| 25 | 75(2), 75(5), 75(6) & 75(8) |   | General provisions relating to determination of tax | (1) In respect of STU persons, (a) Deputy Commissioner of State Tax (STU) having jurisdiction or (b) any officer not below the rank of Deputy Commissioner of State Tax working in the division, as authorized by the Joint Commissioner of State Tax of the division concerned, or (c) any officer not below the rank of Deputy Commissioner of State Tax, as authorized by the Additional Commissioner of State Tax or Additional Commissioner (Gr.I) of State Tax or Special Commissioner of State Tax of State Enforcement Wing, or |
| (2) State Tax Officer of the circle concerned having jurisdiction, in respect of persons paying tax under Section 10, or  |
| (3) Assistant Commissioner of State Tax of the circle having jurisdiction in respect of persons falling under categories other than (1) and (2) above, or  |
| (4) Any Officer not below the rank of State Tax Officer of the division as authorized by the Joint Commissioner of State Tax of the division concerned, in respect of persons not belonging to STU, or  |
| (5) Any Officer not below the rank of State Tax Officer authorized by the Additional Commissioner of State Tax / Additional Commissioner (Gr.I) of State Tax / Special Commissioner of State Tax of State Enforcement Wing, in respect of persons not belonging to STU. |
| 26  | 76(2), 76(3), 76(6) & 76(8)  | 142  | Action relating to tax collected by a person but not paid to Government  | (1) Deputy Commissioner of State Tax (STU) in respect of STU persons, or  |
| (2) State Tax Officer or Assistant Commissioner of State Tax of the circle concerned having jurisdiction, in respect of other persons. |
| (3) Adjudicating authority |
| 27 | 78 |   | Recovery proceedings | (1) Adjudicating authority |
| (2) Deputy Commissioner of State Tax (STU) having jurisdiction in respect of STU persons, or  |
| (3) Assistant Commissioner of State Tax of the circle having jurisdiction in respect of other persons, or  |
| (4) Any Officer not below the rank of State Tax Officer of the division as authorized by the Joint Commissioner of State Tax of the division concerned. |
| 28 | 79(1) & 79(3) | 143, 144, 145, 146, 151, 152, 153, 154 & 155 | Recovery of outstanding dues | (1) Adjudicating authority |
| (2) Deputy Commissioner of State Tax (STU) having jurisdiction in respect of STU persons, or  |
| (3) Assistant Commissioner of State Tax of the circle having jurisdiction in respect of other persons, or  |
| (4) Any Officer not below the rank of State Tax Officer of the division as authorized by the Joint Commissioner of State Tax of the division concerned. |
| 29 | 81 Proviso |   | Transfer of property to be declared as not void in certain cases | (1) Deputy Commissioner of State Tax (STU) having jurisdiction in respect of STU persons, or  |
| (2) Assistant Commissioner of State Tax of the circle having jurisdiction in respect of other persons. |
| 30 |   | 96A | Furnishing of Bond / Letter of Undertaking in relation to export duty | (1) Deputy Commissioner of State Tax (STU) in respect of STU persons, or  |
| (2) Assistant Commissioner of State Tax of the circle concerned having jurisdiction |
| 31 | 123 |   | Penalty for failure to furnish information return | (1) Any Officer not below the rank of Assistant Commissioner of State Tax having jurisdiction |
| (2) Adjudicating authority |
| 32 | 126(5) |   | Consideration of a fact as a mitigating factor when quantifying a penalty | Any Officer not below the rank of Assistant Commissioner of State Tax having jurisdiction |
| (2) Adjudicating authority |
| 33 | 127 |   | Imposition of penalty in certain cases | (1) Deputy Commissioner of State Tax (STU) having jurisdiction in respect of STU persons, or  |
| (2) Assistant Commissioner of State Tax of the circle having jurisdiction in respect of other persons, or  |
| (3) Adjudicating authority |
| 34 | 129(3) |   | Detention, seizure and release of goods and conveyances in transit | (1) Assistant Commissioner of State Tax of the circle having jurisdiction; or |
| (2) Any Officer not below the rank of Deputy State Tax Officer of the circle concerned as authorized by the Assistant Commissioner of State Tax of the circle concerned, or  |
| (3) Any Officer not below the rank of Deputy State Tax Officer of the division concerned as authorized by the Joint Commissioner of State Tax of the division concerned; or |
| (4) Any Officer not below the rank of Deputy State Tax Officer authorized by the Additional Commissioner of State Tax or Additional Commissioner (Gr.I) or Special Commissioner of State Tax of State Enforcement Wing; or |
| (5) A Proper Officer authorized under Section 68 |
|  35 | 129(6) Proviso | 141(1) | Permission in respect of perishable or hazardous goods, and likely to depreciate in value | (1) Joint Commissioner of State Tax of the division concerned, or  |
| (2) Additional Commissioner of State Tax or Additional Commissioner (Gr.I) of State Tax or Special Commissioner of State Tax of State Enforcement Wing |
| (3) An Officer who has authorized a Proper Officer under Section 68 |
| 36 | 130(6) & 130(7) | 150 | Seeking help of police authorities for confiscation | Any Officer not below the rank of Deputy State Tax Officer |
| 37 | 142 |   | Miscellaneous transitional provisions | (1) Deputy Commissioner of State Tax (STU) having jurisdiction in respect of STU persons, or  |
| (2) Assistant Commissioner of State Tax of the circle having jurisdiction in respect of other persons. |

These orders shall be deemed to have come in to force with effect from
the date of inception of STU.

V. Anil Kumar

Commissioner of State Tax

To:

The Commissioner of Printing, Stationery and Stores Purchase (Publication

 Wing), Telangana, Hyderabad for publication of the Notification (2 copies)

All the Joint Commissioners of State Tax, Telangana State, Hyderabad

Copy to:

The Accountant General, Telangana State, Hyderabad.

The Law (A) Department

The Principal Secretary to Hon’ble Chief Minister (NR)

The P.S. to Special Chief Secretary to Government, Revenue(CT & Ex)

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