



ఆంధ్రప్రదేశ్ రాజపత్రము
THE ANDHRA PRADESH GAZETTE
PUBLISHED BY AUTHORITY

PART II EXTRAORDINARY

No.1305

AMARAVATI, WEDNESDAY, DECEMBER 14, 2022

G.3248

NOTIFICATIONS BY HEADS OF DEPARTMENTS, Etc.

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**CHIEF COMMISSIONER OF STATE TAX,
ANDHRA PRADESH, VIJAYAWADA.**

CCST's Ref. No. REV03-12039(31)/89/2019-GST SEC-CCT. Dt. 14/12/2022

APGST ACT, 2017 - PARTIAL MODIFICATION ORDERS IN RESPECT PROPER OFFICERS.

Ref:

1. A.P.Gazette Notification No. 37, Dated. 30.06.2017.
2. A.P.Gazette Notification No. 39, Dated. 04.07.2017.
3. CCT's Ref. No. CCW/GST/74/2015, Dated. 14.07.2017.
4. A.P.Gazette Notification No. 45, Dated. 19.07.2017.
5. CCT's Ref. No. CCW/GST/74/2015, Dated. 01.08.2017.
6. CCT's Ref. No. CCW/GST/74/2015, Dated. 10.08.2017.
7. CCT's Ref. No. CCW/GST/74/2015, Dated. 31.10.2017.
8. CCT's Ref. No. CCW/GST/74/2015, Dated. 06.11.2017.
9. CCT's Ref. No. CCW/GST/74/2015, Dated. 27.12.2017.
10. CCT's Ref. No. CCW/GST/74/2015, Dated. 02.01.2018.
11. CCT's Ref. No. CCW/GST/74/2015, Dated. 02.02.2018.
12. CCT's Ref. No. CCW/GST/74/2015, Dated. 28.03.2018.
13. CCT's Ref. No. CCW/GST/74/2015, Dated. 04.06.2019.

14. CCT's Ref. No. CCW/GST/74/2015, Dated. 27.06.2019.
15. CCT's Ref. No. CCW/GST/74/2015, Dated. 05.11.2019.
16. CCT's Ref. No. CCW/GST/74/2015, Dated. 29.11.2019.

ORDER:

In exercise of the authority conferred under sub section (91) of section 2 read with sub-section (1) of section 5 of the Andhra Pradesh Goods and Services Tax Act, 2017, and in partial modifications of the proceedings/notifications issued in the references cited, the Chief Commissioner of State Tax hereby orders that the "**Proper Officers**" for various functions referred to in the Act, shall be those Officer (s) as mentioned against each function in the following list:

S. No.	Section	Rule	Function	Designation of Officer Authorized
1	10(5)		levy of Tax & Penalty who is not eligible to pay tax under Section 10	The Officer not below the cadre of Dy. AC (ST).
2	22 to 30	6, 8 to 26	Registration : Verification of documents, approval/rejection, issuing of Registration Certificate, All Amendments in Registration Certificates, Cancellation of Registration, Revocation of Cancellation of Registration	Assistant Commissioner (ST)
		16	Suo-moto registration	Assistant Commissioner (ST)
		25	Officer to conduct post registration physical verification of place of Business	Dy. AC(ST) / GSTO (ST) as authorized by AC(ST) having jurisdiction
3	35(6)	56(5) & (6)	Determining Tax liability of Goods stored without proper documents.	The Officer not below the cadre of Dy. AC (ST).
		56(17)	Authority to seek information from C& F Agent.	1) Not below the cadre of AC (ST) having jurisdiction. 2) The officer not below the cadre of AC (ST) working in the office of CCST entrusted with Enforcement activity. 3) The officer not below the cadre of AC (ST) working in the Office of Regional GST Audit & Enforcement Office in their respective jurisdiction.

4	46,47,50, 62(1)	68,85, 100(1)	To issue notice to the registered person who fails to furnish a return under section 39, 44 ,45 or 52.To levy late fee in case of a Registered person who fails to furnish the details of inward/ Outward supplies U/s 37 or 38, and returns to be filed U/s 39 or 44 or 45,To levy interest on delayed payment of Tax.. assessment of non - filers	1.Not below the cadre of Dy.AC(ST) having jurisdiction. 2. Deputy Commissioner (ST) working in the Special circles (State Level / Division level)
5	48	83	Enrolling or rejecting the application relating to Sales Tax Practitioners and related activities	Commissioner (ST)
6	51(7)		To determine the amount default in case of TDS	The Officer not below the cadre of Dy. AC (ST).
7	52	..	Seeking information from e-commerce operator, initiation penal provisions in case of failure	The Officer not below the cadre of Dy. AC (ST).
8	54, 56	86, 87,89, 90,91, 92,93, 94,95, 96(6), 96(7) & 97(2)	Refund of Tax	1) AC (ST) having jurisdiction 2) Deputy Commissioner (ST) working in the Special Circles (State level / Division level).
9	60 (1), (2), (3)	98	Provisional Assessment and related issues.	1) AC (ST) having jurisdiction 2) Not Below the Cadre of AC (ST) working in the Special Circles (State level / Division level).
10	61 (1) & (3)	99	Scrutiny of Returns	1) AC(ST) having jurisdiction 2) Not Below the Cadre of AC(ST) working in the Special Circles(State level / Division level).
11	62 (1), (2)	100 100(2)	Assessment of Non Filers of Returns	1) AC(ST) having jurisdiction 2) Not Below the Cadre of AC(ST) working in the Special Circles(State level / Division level).
12	63	100(2)	Assessment of Unregistered persons	AC(ST) having jurisdiction
13	64 (1)	100(3), (4) & (5)	Summary assessment in certain Special. Cases.	The Officer not below the cadre of Dy. AC (ST).
14	65	101	Audit by tax authorities (CCST or Officer authorized by him to be conducted)	The Officer not below the cadre of Dy. AC(ST).

15	67	139	Authority to issue authorization for Inspection, Search and Seizure	(1)JC (ST) having jurisdiction. (2) Addl. Commissioner (ST) working in the Office of Regional GST Audit & Enforcement Office in their respective jurisdiction. 3) The Officer entrusted with Enforcement activities not below the rank of JC(ST) in the office of CCST.
16	67	58(5), 139(2), 140(2)	1)Power to verify records maintained by owner or operator of godown or warehouse and transporters 2)Officer to conduct Inspection, Search and Seizure.	The Officer not below the cadre of Dy. AC(ST).
17	67(12)	...	Officer to check the issue of Tax invoices/Bill of Supply	The Officer not below the cadre of Dy. AC(ST).
18	68(3)	138	Officer to intercept conveyance.	The Officer not below the cadre of Dy. AC(ST).
19	70 (1)		Power to summon persons to give evidence and produce documents	The Officer not below the cadre of AC(ST).
20	71(1)(2) &(2)(i)		To access business premises, inspect books of accounts, documents, etc for Audit, Scrutiny and Verification	The Officer not below the cadre of Dy.AC(ST)
21	72(1)&(2)		Proper officers to be assisted by the other departmental officers (police, railways etc.,)	The officer not below the cadre of GSTO
22	73 & 74	142	Determination of tax not paid or short paid or erroneously refunded or in ITC wrongly claimed. (w.r.to Sec 10(5), 51(7),61,64,65,66,&67)	The Officer not below the cadre of Dy. AC(ST).
23	75		Determination of liability consequent to Appellate Authority Orders	1. The AC (ST) having jurisdiction. 2. Deputy Commissioner (ST) working in the Special circles at State level / Division Level
24	76		forfeiture of collected tax	The Officer concerned for determination of tax liability under the Act.
25	78		Issuing notice for payment of tax before the completion of 3 months time	DC (ST)/AC(ST) having the jurisdiction over the taxpayer
26	79	143 to 146	Recovery of Tax dues	Dy.AC(ST) having jurisdiction over the dealer
27	79	147	Recovery from sale of moveable or immoveable properties	Dy.AC(ST) having jurisdiction over the property
28	81		permission to Transfer of property without being void	JC(ST) having jurisdiction
29	81	151 to 157	Attachment and recovery	Officer not below the cadre of Dy.A.C(ST)

30	107(2)	109	Filing of Application by dept. before the Appellate Authority	DC (ST) having jurisdiction
31	108	109	Revision of decisions passed by adjudicating authorities	Commissioner (ST).
32	122		Levy of Penalties	The Officer not below the cadre of Dy. AC(ST).
33	123		penalty to failure to file information return	Not below the cadre of AC(ST) having jurisdiction.
34	124		fine for failure to furnish statistics	Not below the cadre of AC(ST) having jurisdiction.
35	125		General penalty	The Officer not below the cadre of Dy. AC(ST) .
36	127		Imposing penalty which is not covered under any proceedings	The Officer not below the cadre of AC(ST).
37	129, 130	142	Levying tax/penalty on detained/seized goods and/or conveyances, Confiscation of goods and/or conveyances and levy of penalty	The Officer not below the cadre of Dy. AC(ST).
38	150		Information return	JC(ST) having Jurisdiction
39	151		Power to call for information	JC(ST) having Jurisdiction

M. GIRIJA SHANKAR,
Chief Commissioner.

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