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**Powers and duties of officers and employees
[Section 4 (1)(b)(ii)]**

There are officers and employees of following designation:

1. Commissioner
2. Special Commissioners
3. Additional Commissioners
4. Joint Commissioners
5. Assistant Commissioner
6. GST Officers
7. GST Inspector
8. Stenographer
9. Statistical Assistant
10. Upper Division Clerk/ Senior Assistant
11. Lower Division Clerk / Junior Assistant

The powers and the duties of the officers are given below:

S. No.	Name of Post	Duty Assigned
1.	Commissioner	<ol style="list-style-type: none">1. Commissioner is the HOD.2. To set conditions and limitations regarding exercise of powers and discharge of duties by the officers of State Tax.3. To undertake /authorize audit of any registered person.4. Power to withhold refund when grant of such refund may adversely affect revenues or where proceedings on account of fraud are initiated.5. Grant permission for examination of records including books of accounts of a registered person.6. To authorize an officer to inspect places of business of the taxable person.7. To himself search/seize or authorize an officer to search/seize goods, documents or things as referred to in the provisions of GST Act.8. To authorize an officer of State Tax by an order to arrest a person.9. Delegations of powers exercisable by any authority or officer under the Act by notification.10. Is the State representative in the GST Council, Appellate Authority for Advance Ruling and Anti-Profiteering Committee under GST.
2.	Special Commissioner	<ol style="list-style-type: none">1. To exercise jurisdiction of area allotted/functions assigned under the provisions of the GST Act as per conditions and limitations set by the Commissioner.2. To register unregistered persons liable to be registered under the law, to approve or reject amendment of registration, cancellation of registration.3. To hear appeals under the Sections of GST Act.4. Is the State representative in the Advance Ruling Authority and Anti-Profiteering Committee under GST.5. Any other Branch/Zone or work allocated by the Commissioner as per provisions of GST Act from time to time.6. In addition, all work relating to erstwhile DST & CST Act and DVAT Act above Rs. 15 lakhs.

3.	Additional Commissioner	<ol style="list-style-type: none"> 1. To exercise jurisdiction of area allotted/functions assigned under the provisions of the GST Act as per conditions and limitations set by the Commissioner. 2. Power to extend assessments by 6 months, grant permission to assess persons whose tax liability comes to notice. 3. To hear appeals under the GST Act. 4. Is the Nodal Officer for GST in the GST Council. 5. Any other Branch/Zone or work allocated by the Commissioner as per provisions of GST Act from time to time. 6. In addition, all work relating to erstwhile DST & CST Act and DVAT Act below Rs. 15 lakhs.
4.	Joint Commissioner	<ol style="list-style-type: none"> 1. To exercise jurisdiction of area allotted/functions assigned under the provisions of the GST Act as per conditions and limitations set by the Commissioner. 2. Power to extend assessments by 6 months, grant permission to assess persons whose tax liability comes to notice. 3. To hear appeals under the GST Act. 4. Is the Nodal Officer for GST in the GST Council. 5. Any other Branch/Zone or work allocated by the Commissioner as per provisions of GST Act from time to time. 6. In addition, all work relating to erstwhile DST & CST Act and DVAT Act above Rs. 15 lakhs. 7. To himself search and seize or authorize an officer as per provisions of the Act to search, seize, goods, documents or books. 8. To issue notices in respect of seizures within 6 months and to extent period of issue of notices in respect of seizures not exceeding 6 months. 9. To dispose of seized goods or class of goods as prescribed in the Act. 10. To authorize an officer not below Assistant Commissioner to have access to the place of business of the registered person. 11. To publish, on authorization by Commissioner, the name of a person or any particulars relating to any proceeding or prosecution in public interest as per provisions of the Act. 12. In addition, all work relating to erstwhile DST & CST Act and DVAT Act below Rs. 15 lakhs.
5.	Assistant Commissioner	<ol style="list-style-type: none"> 1. To function as Ward Incharges responsible for collection of revenue, old recoveries, timely disposal of applications of refund, registration, etc. under various Acts. 2. To exercise jurisdiction of area allotted/functions assigned under the provisions of the DGST Act as per conditions and limitations set by the Commissioner. 3. Registration, scrutiny of returns, refund of tax and interest, decision on application for revocation of cancellation, allowing payment of provisional tax, issue notice regarding discrepancies in return filed. 4. To summon persons considered necessary for evidence. 5. To arrest a person on authorization and by an order of Commissioner under the Act for offences committed, to produce him before a Magistrate, release a person on bail or otherwise in case of non-cognizable offence. 6. To ensure overall implementation of various

		provisions of the DGST Act. 7. In addition, all work relating to erstwhile DST & CST Act and DVAT Act below Rs. 5 lakhs.
6.	GST Officer	<ol style="list-style-type: none"> 1. To function as Ward Incharges responsible for collection of revenue, old recoveries, timely disposal of applications of refund, registration, etc. under various Acts. 2. To exercise jurisdiction of area allotted/ functions assigned under the provisions of the DGST Act as per conditions and limitations set by the Commissioner. 3. Registration, scrutiny of returns, refund of tax and interest, decision on application for revocation of cancellation, allowing payment of provisional tax, issue notice regarding discrepancies in return filed. 4. To summon persons considered necessary for evidence. 5. To ensure overall implementation of various provisions of the DGST Act. 6. In addition, all work relating to erstwhile DST & CST Act and DVAT Act below Rs. 5 lakhs.
7.	GST Inspector	To undertake field visits for implementation of the various Acts, verification of registration applications, serving of notices for recovery and any other statutory work assigned from time to time by the Ward Incharges.
8.	Stenographer	Dictation and Typing work. Any other work assigned by Sr. Officers.
9.	Statistical Assistant	Preparation of Statement of Revenue Collection Maintenance of DCR Any other work assigned by Sr. Officers.
10.	Upper Division Clerk / Senior Assistant	Record Keeper, Custodian of files of dealers, safe maintenance and upkeep of files of dealers placing all documents/returns of dealers of file.
11.	Lower Division Clerk / Junior Assistant	