

## 1.2

### **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
11. Lower Division Clerk

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

<b>S. No.</b>	<b>Name of Post</b>	<b>Duty Assigned</b>
1.	<b>Commissioner</b>	<ol style="list-style-type: none"><li>1. Commissioner is the HOD.</li><li>2. To set conditions and limitations regarding exercise of powers and discharge of duties by the officers of State Tax.</li><li>3. To undertake /authorize audit of any registered person.</li><li>4. Power to withhold refund when grant of such refund may adversely affect revenues or where proceedings on account of fraud are initiated.</li><li>5. Grant permission for examination of records including books of accounts of a registered person.</li><li>6. To authorize an officer to inspect places of business of the taxable person.</li><li>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.</li><li>8. To authorize an officer of State Tax by an order to arrest a person.</li><li>9. Delegations of powers exercisable by any authority or officer under the Act by notification.</li><li>10. Is the State representative in the GST Council,</li></ol>

		Appellate Authority for Advance Ruling and Anti-Profiteering Committee under GST.
2.	<b>Special Commissioner</b>	<ol style="list-style-type: none"> <li>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.</li> <li>2. To register unregistered persons liable to be registered under the law, to approve or reject amendment of registration, cancellation of registration.</li> <li>3. To hear appeals under the Sections of GST Act.</li> <li>4. Is the State representative in the Advance Ruling Authority and Anti-Profiteering Committee under GST.</li> <li>5. Any other Branch/Zone or work allocated by the Commissioner as per provisions of GST Act from time to time.</li> <li>6. In addition, all work relating to erstwhile DST &amp; CST Act and DVAT Act.</li> </ol>
3.	<b>Additional Commissioner</b>	<ol style="list-style-type: none"> <li>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.</li> <li>2. Power to extend assessments by 6 months, grant permission to assess persons whose tax liability comes to notice.</li> <li>3. To hear appeals under the GST Act.</li> <li>4. Is the Nodal Officer for GST in the GST Council.</li> <li>5. Any other Branch/Zone or work allocated by the Commissioner as per provisions of GST Act from time to time.</li> <li>6. In addition, all work relating to erstwhile DST &amp; CST Act and DVAT Act.</li> </ol>
4.	<b>Joint Commissioner</b>	<ol style="list-style-type: none"> <li>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.</li> <li>2. Power to extend assessments by 6 months, grant permission to assess persons whose tax liability comes to notice.</li> <li>3. To hear appeals under the GST Act.</li> <li>4. Is the Nodal Officer for GST in the GST Council.</li> <li>5. Any other Branch/Zone or work allocated by the Commissioner as per provisions of GST Act from time to time.</li> <li>6. In addition, all work relating to erstwhile DST &amp; CST Act and DVAT Act above Rs. 15 lakhs.</li> </ol>

5.	<b>Assistant Commissioner</b>	<ol style="list-style-type: none"> <li>1. To function as Ward Incharges responsible for collection of revenue, old recoveries, timely disposal of applications of refund, registration, etc. under various Acts.</li> <li>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.</li> <li>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.</li> <li>4. To summon persons considered necessary for evidence.</li> <li>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.</li> <li>6. To ensure overall implementation of various provisions of the DGST Act.</li> <li>7. In addition, all work relating to erstwhile DST &amp; CST Act and DVAT Act.</li> </ol>
6.	<b>GST Officer</b>	<ol style="list-style-type: none"> <li>1. To function as Ward Incharges responsible for collection of revenue, old recoveries, timely disposal of applications of refund, registration, etc. under various Acts.</li> <li>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.</li> <li>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.</li> <li>4. To summon persons considered necessary for evidence.</li> <li>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.</li> <li>6. To ensure overall implementation of various provisions of the DGST Act.</li> <li>7. In addition, all work relating to erstwhile DST &amp; CST Act and DVAT Act.</li> </ol>

8.	<b>GST Inspector</b>	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.
9.	<b>Stenographer</b>	Dictation and Typing work. Any other work assigned by Sr. Officers.
10.	<b>Statistical Assistant</b>	Preparation of Statement of Revenue Collection Maintenance of DCR Any other work assigned by Sr. Officers.
11.	<b>Upper Division Clerk</b>	Record Keeper, Custodian of files of dealers, safe maintenance and upkeep of files of dealers placing
12.	<b>Lower Division Clerk</b>	all documents/returns of dealers of file.