

**പതിനാലാം കേരള നിയമസഭ**

**പതിനൊന്നാം സമ്മേളനം**

നക്ഷത്ര ചിഹ്നമിടാത്ത ചോദ്യം നമ്പർ 3698

21.06.2018 ൽ മറുപടിക്ക്.

**നികുതി വകുപ്പ് ഉദ്യോഗസ്ഥരുടെ നിയമപരമായ പ്രവർത്തനങ്ങൾ**

<p align="center"><b>ചോദ്യം</b> <b>ശ്രീ.പി.കെ. ശശി</b></p>	<p align="center"><b>മറുപടി</b> <b>ഡോ.ടി.എം.തോമസ് ഐസക്</b> <b>(ധനകാര്യവും കയറും വകുപ്പുമന്ത്രി)</b></p>
<p>(എ) ജി.എസ്.ടി.നിലവിൽ വന്നതിനുശേഷം സംസ്ഥാന നികുതി വകുപ്പ് ഉദ്യോഗസ്ഥരുടെയും പ്രത്യേകിച്ച് അതിർത്തി ചെക്ക് പോസ്റ്റ് ഉദ്യോഗസ്ഥരുടെയും നിയമപരമായ പ്രവർത്തനങ്ങൾ എന്തെല്ലാമാണ്;</p>	<p>(എ) അതിർത്തി ചെക്ക് പോസ്റ്റുകളിൽ നിന്നും പിൻവലിച്ച ഉദ്യോഗസ്ഥരെ നിലവിലെ ഇന്റലിജൻസ് സ്ക്വാഡ് ശക്തിപ്പെടുത്തുന്നതിനും മൂല്യവർദ്ധിത നികുതി നിയമപ്രകാരം തീർപ്പാക്കുവാനുണ്ടായിരുന്ന ഫയലുകളുടെ തീർപ്പാക്കലിനുമായി ജില്ലാ ഓഫീസുകളിലേയ്ക്ക് പുനർവിന്യസിച്ചിട്ടുണ്ട്.</p> <p>ജി.എസ്.ടി നിലവിൽ വന്നതിനു ശേഷം, സംസ്ഥാന നികുതി വകുപ്പ് ഉദ്യോഗസ്ഥരുടെ നിയമപരമായ പ്രവർത്തനങ്ങൾ 06.07.2017 ലെ ജി.എസ്.ടി കമ്മീഷണർ, കേരളയുടെ സി2.24614/സി.ടി നമ്പർ നടപടിക്രമത്തിലൂടെ നിശ്ചയിച്ച് നൽകിയിട്ടുണ്ട്. ആയതിന്റെ പകർപ്പ് അനുബന്ധമായി ചേർക്കുന്നു.</p>
<p>(ബി) അതിർത്തി പ്രദേശങ്ങൾ വഴി സംസ്ഥാനത്തിനകത്തും പുറത്തും ഉല്പന്നക്കടത്ത് നടക്കുന്നത് തടയുവാനും പിഴ ഈടാക്കാനും ഇവർക്ക് എന്ത് നിർദ്ദേശങ്ങളാണ് നൽകിയിട്ടുള്ളത് എന്നും ഇതുവഴി ഇക്കാലയളവിൽ ലഭിച്ച നികുതി/ഫൈൻ തുക എത്രയെന്നും വ്യക്തമാക്കുമോ;</p>	<p>(ബി) ഈ വേ ബിൽ കർശനമാക്കുന്നതിനും ചട്ടപ്രകാരമുള്ള നടപടികൾ സ്വീകരിക്കുന്നതിനുമുള്ള നിർദ്ദേശങ്ങൾ നൽകിയിട്ടുണ്ട്. ഇക്കാലയളവിൽ നികുതി/ഫൈൻ ഇനത്തിൽ 18.40 കോടി രൂപ ലഭിച്ചിട്ടുണ്ട്.</p>
<p>(സി) ജി.എസ്.ടി.നിലവിൽ വന്നശേഷം ചില വ്യാപാരികൾ വില കൂട്ടി വില്പനയും</p>	<p>(സി) സാധനങ്ങളുടെ വില നിയന്ത്രണവും വില പ്രദർശിപ്പിക്കലും സംസ്ഥാന ചരക്കു സേവന</p>

ഉല്പന്നങ്ങളുടെ വില  
 പ്രദർശിപ്പിക്കാത്തതും വഴി  
 അമിത ലാഭം ഈടാക്കുകയും  
 നികുതി സർക്കാരിന്  
 നൽകാതിരിക്കുന്നതും നികുതി  
 വകുപ്പ് പരിശോധിച്ചുവോ;  
 എങ്കിൽ എന്ത് നടപടികൾ  
 സ്വീകരിച്ചു; വ്യക്തമാക്കുമോ?

നികുതി വകുപ്പിന്റെ പരിധിയിൽ വരുന്നതല്ല.  
 ജി.എസ്.ടിയിലൂടെ ലഭിക്കുന്ന നികുതി നിരക്ക്  
 കുറവും ഇൻപുട്ട് ടാക്സിന്റെ ആനുകൂല്യവും  
 ഉപഭോക്താക്കൾക്ക് കൈമാറണമെന്ന  
 വ്യവസ്ഥയിലാണ് ജി.എസ്.ടി നിയമം  
 നടപ്പിലാക്കിയതെങ്കിലും പല നിർമ്മാതാക്കളും  
 വ്യാപാരികളും ഇത്തരത്തിൽ ആനുകൂല്യം  
 കൈമാറിയിട്ടില്ല എന്നത് വകുപ്പ്  
 പരിശോധിച്ചിട്ടുണ്ട്. ഇതിന്റെ ആദ്യപടിയായി  
 സെപ്റ്റംബർ-ഒക്ടോബർ മാസങ്ങളിൽ  
 സംസ്ഥാനത്തുടനീളം സംസ്ഥാന ചരക്ക്  
 സേവന നികുതി വകുപ്പ് സർവ്വേ  
 നടത്തുകയുണ്ടായി. നിത്യോപയോഗ  
 സാധനങ്ങളുടെയും മറ്റു ചരക്കുകളുടെയും വില  
 നിലവാരത്തിൽ ജി.എസ്.ടിയിൽ മുന്പും  
 ജി.എസ്.ടി വന്നതിനുശേഷവും ഉണ്ടായ  
 വ്യത്യാസം പരിശോധിക്കുകയും ജി.എസ്.ടി  
 നിയമത്തിൽ പറഞ്ഞിരിക്കുന്ന മാനദണ്ഡങ്ങൾ  
 പാലിക്കാത്ത 335 ഓളം ഉല്പാദകരുടേയും  
 വില്പനക്കാരുടേയും വിശദമായ വിവരങ്ങൾ  
 സംസ്ഥാന സ്റ്റീനിംഗ് കമ്മിറ്റി വഴി കേന്ദ്ര ആന്റി  
 പ്രോഫിറ്റീയറിംഗ് അതോറിറ്റിയ്ക്ക് കൈമാറുകയും  
 ചെയ്തിട്ടുണ്ട്. കേന്ദ്ര ആന്റി പ്രോഫിറ്റീയറിംഗ്  
 അതോറിറ്റി ഇതിന്മേൽ വിശദമായ തെളിവുകൾ  
 ആവശ്യപ്പെട്ടിട്ടുണ്ട്. ബില്ലുൾപ്പെടെയുള്ള  
 വിശദമായ തെളിവുകൾ ഉടൻതന്നെ കേന്ദ്ര  
 ആന്റി പ്രോഫിറ്റീയറിംഗ് അതോറിറ്റിക്ക്  
 അയച്ചുകൊടുക്കുന്നതാണ്.

22-ാമത് ജി.എസ്.ടി കൗൺസിലിലെ  
 തീരുമാന പ്രകാരം കൂടുതൽ ചരക്കുകളുടെ  
 നികുതി നിരക്കിൽ 15.11.2017 മുതൽ കുറവ്  
 വന്നിട്ടുണ്ടായിരുന്നു. ആന്റി പ്രോഫിറ്റീയറിംഗ്  
 പരിശോധനയുടെ രണ്ടാം ഘട്ടമായി  
 സംസ്ഥാന ചരക്ക് സേവന നികുതി വകുപ്പ്  
 15.11.2017 മുതൽ പ്രാബല്യത്തിൽ വന്ന  
 നികുതിക്കുറവിന്റെ ആനുകൂല്യം ഉപഭോക്താവിന്  
 കൈമാറിയിട്ടുണ്ടോയെന്നത് 2018

		<p>ജനുവരിയിൽ പരിശോധന നടത്തുകയുണ്ടായി. ആനുകൂല്യം കൈമാറാത്ത നിർമ്മാതാക്കളുടെയും മൊത്ത വ്യാപാരികളുടെയും ചില്ലറ വ്യാപാരികളുടെയും വിവരം സംസ്ഥാന സ്കീനിംഗ് കമ്മിറ്റിക്ക് സമർപ്പിക്കുകയും ആയത് കേന്ദ്ര ആന്റി പ്രോഫിറ്റീയറിംഗ് അതോറിറ്റിക്ക് അയച്ചുകൊടുക്കുകയും ചെയ്തിട്ടുണ്ട്. ഇതിന്മേൽ തുടർ നടപടികൾ സ്വീകരിക്കേണ്ടത് കേന്ദ്ര ആന്റി പ്രോഫിറ്റീയറിംഗ് അതോറിറ്റിയാണ്.</p>
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 നോക്കൺ ഓഫീസർ

**PROCEEDINGS OF THE COMMISSIONER OF STATE TAXES, KERALA  
THIRUVANANTHAPURAM  
PRESENT: DR. RAJAN N KHOBRADE IAS**

Sub:- CTD - Functions assigned to the Proper Officers under the Kerala Goods and Services Tax Ordinance, 2017 – Orders issued.  
Read:- SGST Ordinance, 2017.

**ORDER No. GSTC 24614/2017/CT DATED 06.07.2017.**

In exercise of the powers conferred upon me by sub-section (1) of section 5 read with clause (91) of section 2 of the Kerala Goods and Services Tax Ordinance, 2017 and the rules framed there under, I do hereby assign the functions to be performed by a Proper Officer under different Sections of the said Ordinance mentioned in the entries in column (2) of the schedule below, subject to the condition that the functions hereby assigned shall be performed only within their respective jurisdiction, unless otherwise provided.

SCHEDULE

Sl. No	Section	Functions Assigned	Designation of Proper Officer
(1)	(2)	(3)	(4)
1	10(5)	To determine tax and penalty referred to in this section.	Assistant Commissioner of State Tax and State Tax Officer.
2	25	To register a person who is liable to be registered under this Act including the person who fails to obtain registration.	Assistant Commissioner of State Tax and State Tax Officer.
3	27(1) proviso	To extend the period of validity of the certificate of registration issued to a casual taxable person or a non-resident taxable person by a further period not exceeding ninety days.	Assistant Commissioner of State Tax and State Tax Officer.
4	28(1)	An application for amendment to be made before the proper officer.	Assistant Commissioner of State Tax and State Tax Officer.
5	28(2)	To approve or reject an application for amendment of a registration certificate.	Assistant Commissioner of State Tax and State Tax Officer.
6	29(1)	To cancel a registration certificate on	Assistant Commissioner of State

		his own or upon application.	Tax and State Tax Officer.
7	29(2)	To cancel a registration certificate on his own or upon application.	Assistant Commissioner of State Tax and State Tax Officer.
8	30(1)	To revoke a cancelled registration certificate	Deputy Commissioner of State Tax
9	30(2)	To revoke a cancelled registration certificate or to reject an application for revocation.	Deputy Commissioner of State Tax
10	35(6)	To determine the amount of tax payable on the goods or services or both that were not accounted for.	Assistant Commissioner of State Tax and State Tax Officer.
11	46	To issue notice to a registered person who fails to furnish a return under section 39, 44 or 45.	Assistant Commissioner of State Tax and State Tax Officer.
12	47(1)	To levy late fee in case of a register person who fails to furnish a details of outward or inward supplies required under section 37 or 38 or return under section 39 or 45	Assistant Commissioner of State Tax and State Tax Officer.
13	47(2)	To levy late fee in case of a registered person who fails to	Assistant Commissioner of State Tax and State Tax Officer.

		furnish the return required under section 44	
14	50	To levy interest on delayed payment of tax	Assistant Commissioner of State Tax and State Tax Officer.
15	51(7)	To determine the amount in default in case of tax deduction at source	Assistant Commissioner of State Tax and State Tax Officer.
16	52(12)	To issue notice to an e-commerce operator to furnish information.	Joint Commissioner of State Tax Deputy Commissioner of State Tax
17	52(14)	To penalize the person who fails to furnish the information required under sub-section 12 of section 52	Joint Commissioner, of State Tax Deputy Commissioner of State Tax
18	54(4)	To verify the amount claimed as refund is less than two lakhs rupees where no documentary evidences to be furnish	Assistant Commissioner of State Tax and State Tax Officer
19	54(5)	To make refund of excess tax or input tax credit other than refund on a provisional basis.	Assistant Commissioner of State Tax and State Tax Officer
20	54(6)	To make refund on account of export of goods or services or both	Assistant

		made by registered persons on a provisional basis.	Commissioner of State Tax and State Tax Officer
21	54(7)	To issue order of refund	Assistant Commissioner of State Tax and State Tax Officer
22	54(10)	To withhold payment of refund or to deduct from the refund due any amount which remains unpaid by the taxable person.	Assistant Commissioner of State Tax and State Tax Officer
23	54(11)	To withhold the refund adversely affecting the revenue	Commissioner of State Tax.
24	56	Order of Appellate authority shall be deemed to be an order passed under sub-section (5) of section 54.	Assistant Commissioner of State Tax and State Tax Officer
25	60(1)	Provisional assessment on application.	Assistant Commissioner of State Tax and State Tax Officer
26	60(2)	To require a taxable person to execute a bond and to furnish surety or security to allow him to pay tax on provisional basis.	Assistant Commissioner of State Tax and State Tax Officer
27	60(3)	To pass final assessment	

		order to finalise a provisional assessment.	Assistant Commissioner of State Tax and State Tax Officer
28	61(1)	Scrutiny of returns.	Assistant Commissioner of State Tax and State Tax Officer
29	61(2)	To intimate the registered person that explanation is found acceptable	Assistant Commissioner of State Tax and State Tax Officer
30	61(3)	Audit or inspection, search and seizure or adjudication resulting from scrutiny of returns.	Assistant Commissioner of State Tax and State Tax Officer
31	62(1)	Assessment of non-filers of returns	Assistant Commissioner of State Tax and State Tax Officer
32	62(2)	To levy interest under section 50 (1) or late fee under section 47	Assistant Commissioner of State Tax and State Tax Officer
33	63	Best judgment assessment of unregistered persons liable to pay tax.	Assistant Commissioner of State Tax and State Tax Officer



34	64(1)	Summary assessment in certain special cases	Assistant Commissioner of State Tax and State Tax Officer
35	65	Audit of accounts and goods.	Joint Commissioner of State Tax, Deputy Commissioner of State Tax and Assistant Commissioner of State Tax and State Tax Officer
36	66(1)	For proposal to Commissioner for special audit	Joint Commissioner of State Tax, Deputy Commissioner of State Tax and Assistant Commissioner of State Tax.
37	66(2)	To extend the period of submission of report in case of special audit	Joint Commissioner of State Tax, Deputy Commissioner of State Tax and Assistant Commissioner of State Tax.
38	66(6)	Adjudication required to be made on account of special audit.	Assistant Commissioner of State Tax and State Tax Officer.
39	67(1)	Authorisation inspection for at any place of business of the taxable person or the persons engaged in the business of transporting goods or the	Joint Commissioner of State Tax.

		owner or the operator of warehouse or godown or any other place.	
40	67(2)	Authorisation for search, seizure and confiscation.	Joint Commissioner of State Tax.
41	67(2) first proviso	To serve order not to remove the goods	Joint Commissioner of State Tax, Deputy Commissioner of State Tax, Assistant Commissioner of State Tax and State Tax Officer
42	67(5)	To debar a person from whose custody any documents are seized to make copies thereof or to take extracts there from which may prejudicially affect the investigation.	Joint Commissioner of State Tax, Deputy commissioner of State Tax, Assistant Commissioner of State Tax and State Tax Officer
43	67(7) and proviso	Return of seized goods when no notice is served. To extend the date of issuing notice in relation to seized goods after six months of seizure	Deputy Commissioner of State Tax, Assistant Commissioner of State Tax and State Tax Officer.
44	67(8)	Disposal of perishable or hazardous goods to be notified by	Joint Commissioner of

		the Government	State Tax
45	67(9)	To prepare inventory of seized perishable or hazardous goods.	Joint Commissioner of State Tax, Deputy Commissioner of State Tax, Assistant Commissioner of State Tax and State Tax Officer
46	67(11)	To seize accounts, registers or documents produced before a proper officer.	Joint Commissioner of State Tax, Deputy Commissioner of State Tax, Assistant Commissioner of State Tax and State Tax Officer
47	68(3)	To intercept any conveyance to inspect documents, devices and goods.	Assistant Commissioner of State Tax, State Tax Officer and Asst. State Tax Officer.
48	69(1)	To authorize any officer of State Tax to arrest a person committed any offence	Joint Commissioner of State Tax, Deputy Commissioner of State Tax, Assistant Commissioner of State Tax and State Tax Officer.
49	70(1)	Power to summon persons	Joint Commissioner of State Tax, Deputy Commissioner

			of State Tax, Assistant Commissioner of State Tax and State Tax Officer.
50	71(1)	To authorise any officer to have access to any place of business of a registered person to inspect books of accounts etc.	Joint Commissioner of State Tax, Deputy Commissioner of State Tax, Asst. Commissioner of State Tax, State Tax Officer and Asst. State Tax Officer.
51	73(1)	Determination of tax and issuance of notice and adjudication in cases other than fraud or suppression under sub-section (1), (2), (3), (5), (6), (7), (9) and (10) of section 73.	Deputy Commissioner of State Tax, Assistant Commissioner of State Tax and State Tax Officer
52	73(2)	Issuance of notice at least three months prior to the time limit.	Deputy Commissioner of State Tax, Assistant Commissioner of State Tax and State Tax Officer.
53	73(3)	To serve a statement containing the details of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or	Deputy Commissioner of State Tax, Assistant Commissioner of State Tax and State Tax Officer

		utilized.	
54	73(5)	Tax to be ascertained and officer to be informed in writing of such payment.	Deputy Commissioner of State Tax, Assistant Commissioner of State Tax and State Tax Officer
55	73(6)	On receipt of information shall not serve any notice under sub-section (1) or, as the case may be, the statement under sub-section (3).	Deputy Commissioner of State Tax, Assistant Commissioner of State Tax and State Tax Officer
56	73(7)	To issue the notice as provided for in sub-section (1).	Deputy Commissioner of State Tax, Assistant Commissioner of State Tax and State Tax Officer
57	73(9)	To determine the amount of tax, interest and a penalty equivalent to ten per cent of tax or ten thousand rupees, whichever is higher and issue an order.	Deputy Commissioner of State Tax, Assistant Commissioner of State Tax and State Tax Officer
58	73(10)	To issue the order under sub-section (9) within three years from the due date for furnishing of annual return.	Deputy Commissioner of State Tax, Assistant Commissioner of State Tax and State Tax Officer
59	74(1)	Determination of tax and	Deputy Commissioner

		issuance of notice and adjudication in cases of fraud or suppression under sub-section (1), (2), (3), (5), (6), (7), (9) and (10) of section 73.	of State Tax, Assistant Commissioner of State Tax and State Tax Officer
60	74(2)	Issuance of notice at least six months prior to the time limit	Deputy Commissioner of State Tax, Assistant Commissioner of State Tax and State Tax Officer .
61	74(3)	To serve a statement containing the details of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized.	Deputy Commissioner of State Tax, Assistant Commissioner of State Tax and State Tax Officer
62	74(5)	Tax to be ascertained and officer to be informed in writing of such payment.	Deputy Commissioner of State Tax, Assistant Commissioner of State Tax and State Tax Officer
63	74(6)	On receipt of information shall not serve any notice under sub-section (1).	Deputy Commissioner of State Tax, Assistant Commissioner of State Tax and State Tax Officer
64	74(7)	To issue the notice as provided for in sub-section(1)	Deputy Commissioner of State Tax, Assistant Commissioner of State Tax and

			State Tax Officer
65	74(9)	To determine the amount of tax, interest and a penalty and issue an order.	Deputy Commissioner of State Tax, Assistant Commissioner of State Tax and State Tax Officer
66	74(10)	To issue the order under sub-section (9) within three years from the due date for furnishing of annual return	Deputy Commissioner of State Tax, Assistant Commissioner of State Tax and State Tax Officer
67	75(2)	General provisions relating to determination of tax as provided in sub-sections (2), (5), (6) and (8) of section 75.	Deputy Commissioner of State Tax, Assistant Commissioner State Tax and State Tax Officer
68	75(5)	To grant time to the person and adjourn the hearing for reasons to be recorded in writing	Deputy Commissioner of State Tax, Assistant Commissioner of State Tax and State Tax Officer
69	75(6)	To set out the relevant facts and the basis of his decision	Deputy Commissioner of State Tax, Assistant Commissioner of State Tax and State Tax Officer
70	75(8)	To modify the amount of interest and penalty as per the order of appellate	Deputy Commissioner of State Tax, Assistant Commissioner of State Tax and State Tax Officer

		authority	State Tax Officer
71	76(2)	Functions to be performed under sub-sections (2), (3), (6) and (8) where tax collected has not been paid to Government	Deputy Commissioner of State Tax, Assistant Commissioner of State Tax and State Tax Officer
72	76(3)	To determine the amount due from persons who defaulted payment of collected tax.	Deputy Commissioner of State Tax, Assistant Commissioner of State Tax and State Tax Officer
73	76(6)	To issue an order within one year from the date of issue of the notice under sub section (2).	Deputy Commissioner of State Tax, Assistant Commissioner of State Tax and State Tax Officer
74	78	To initiate proceedings against non payment of tax payable under the Act.	Deputy Commissioner of State Tax, Assistant Commissioner of State Tax and State Tax Officer
75	79(1)	Functions to be performed under sub-sections (1) and (3) of section 79 in relation to recovery of any amount recoverable from any person.	Deputy Commissioner of State Tax, Assistant Commissioner of State Tax, State Tax Officer and Asst. State Tax Officer.

76	79(3)	To recover the amount of State	Deputy Commissioner
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		tax by Central Tax officer as if it were an arrear of Central tax and credit the amount so recovered to the account of the State Government.	of Central Tax, Assistant Commissioner of Central Tax and Central Tax Officer
77	81  (proviso )	To give permission to charge or transfer any property made for adequate consideration and in good faith.	Deputy Commissioner of State Tax, Assistant Commissioner of State Tax and  State Tax Officer
78	84	Continuation and validation of certain recovery proceedings- to issue notice, to give intimation of reduction to the appropriate authority.	Commissioner of State Tax
79	88(2)	To notify the liquidator in case of company in liquidation.	Commissioner of State Tax
80	107	Appeals to appellate authority.	Deputy Commissioner (Appeals), Assistant Commissioner (Appeals)
81	107(2)	To call for and examine the record of any proceeding in which an adjudicating authority has passed order.	Commissioner of State Tax.
82	108	To call for and examine the record of any proceedings.	Joint Commissioner of State Tax.


<b>83</b>	112	Appeals to Appellate Tribunal.	Appellate Tribunal
84	112(3)	To call for and examine the record of any order passed by the appellate authority and the revisional authority under this Act or Central GST Act.	Commissioner of State Tax
85	113(3)	To bring to the notice of appellate tribunal any error apparent on the record for rectification.	Appellate Tribunal
86	123	To direct any person who fails to furnish any information under section 150 to pay a penalty not exceeding five thousand rupees.	Deputy Commissioner of State Tax, Assistant Commissioner of State Tax and State Tax Officer.
87	126(5)	To consider the fact of disclosure of the circumstances of a breach of the tax law by a person as a mitigating factor when quantifying a penalty for that person.	Deputy Commissioner of State Tax, Assistant Commissioner of State Tax and State Tax Officer
88	127	To issue an order levying penalty under this section.	Deputy Commissioner of State Tax, Assistant Commissioner of State Tax and State Tax Officer
89	129(3)	To issue notice and pass an order in	Assistant Commissioner of State

		tax and penalty of relation to seized goods.	Tax, State Tax Officer and Asst. State Tax Officer.
90	129(6)	Further proceedings in case of failure to pay within 7 days.	Deputy Commissioner of State Tax, Assistant Commissioner of State Tax and State Tax Officer
91	130(2)	To give an option to pay fine	Deputy Commissioner of State Tax, Assistant Commissioner of State Tax and State Tax Officer
92	130(6)	Confiscation of goods and conveyances and requisition for Police assistance.	Deputy Commissioner of State Tax, Assistant Commissioner of State Tax and State Tax Officer
93	130(7)	To dispose of confiscated goods and conveyances and deposit the sale proceeds with the Government.	Deputy Commissioner of State Tax, Assistant Commissioner of State Tax and State Tax Officer.
94	132(6)	Sanction for prosecution	Commissioner of State Tax.
95	134	Sanction for taking cognizance of Offence.	Commissioner of State Tax.
96	139	To issue certificate of registration on provisional basis in case of migration.	Assistant Commissioner of State Tax and State Tax Officer
97	140(5)	Extension of time beyond a period of 30 days for recording of invoice or any other tax	Commissioner of State Tax.

		payment in the books of account .	
98	141(1)	Extension of the period for return of the goods after jobwork.	Commissioner of State Tax.
99	141(2)	Extension of the period for return of the semi finished goods.	Commissioner of State Tax.
100	142(12)	Extension of the period for return of goods sent on approval basis.	Commissioner of State Tax.
101	153	Taking assistance from an expert for scrutiny, inquiry, investigation, etc.	Joint Commissioner of State Tax, Deputy Commissioner of State Tax and Assistant Commissioner of State Tax.
102	154	Taking samples.	Deputy Commissioner of State Tax, Assistant Commissioner of State Tax State Tax Officer and Asst. State Tax Officer.
103	159(1)	Publication of information in respect of persons in public interest.	Joint Commissioner of State Tax and Deputy Commissioner of State Tax.

This shall come into force from July 1<sup>st</sup> 2017.

  
COMMISSIONER.

  
Joint Commissioner