

**Government of Jharkhand**  
**Commercial Taxes Department**

**Order**

In exercise of the power conferred by sub-section (1) and sub-section (3) of section 5 read with clause (91) of section 2 of the Jharkhand Goods and Services Tax Act, 2017 (Act 12 of 2017) and the rules framed there under, I do hereby assign the officers mentioned in Column 4 of table below, the functions as the proper officers in relation to the various sections of the Jharkhand Goods and Services Tax Act, 2017 or the rules made there under given in the corresponding entry in Column (2) of said table. The functions hereby assigned to the specified authority in column (4) of the schedule shall be performed only within their jurisdiction unless specific jurisdiction is mentioned there against.

**PROPER OFFICER UNDER JHARKHAND SGST ACT**

S. No.	Section	Subject	Proper Officer
(1)	(2)	(3)	(4)
1	6(2)(a),(b)	Issuance of order under both Acts.	<i>All Officers of state tax having their jurisdiction</i>
2	10(5)	Composition levy	Assistant Commissioner State Tax / Deputy Commissioner State tax having Jurisdiction
3	Section 25 read with rule 9	Registration	Assistant Commissioner State tax / Deputy Commissioner State tax having Jurisdiction.
4	27(1)	Casual Trader Regn.	Assistant Commissioner State tax / Deputy Commissioner State tax having Jurisdiction.
5	28(1&2)	Amendments of Regn.	Assistant Commissioner State tax / Deputy Commissioner State tax having Jurisdiction.
6	29(1) (2)	Cancellation of Regn.	Assistant Commissioner State tax / Deputy Commissioner State tax having jurisdiction.
7	30(1)&(2)	Revocation of Cancellation of Registration	Assistant Commissioner State tax / Deputy Commissioner State tax/ Joint Commissioner StateTax having jurisdiction.
8	35(6)	Determination of tax liability on un-accounted goods or services or both	State Tax Officer/ Assistant Commissioner State tax / Deputy Commissioner State tax having Jurisdiction.
9	54(5)	Refund of Tax	Assistant Commissioner State tax/Deputy Commissioner State tax / Joint Commissioner State tax having jurisdiction.

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10	54(6)	Refund of 90% of Tax on provn. basis	Assistant Commissioner State tax/ Deputy Commissioner State tax / Joint Commissioner State tax having jurisdiction.
11	54(7)	Passing of refund order	Assistant Commissioner State tax/ Deputy Commissioner State tax / Joint Commissioner State tax having jurisdiction.
12	54(10)	Withhold/Deduction of refund due	Assistant Commissioner State tax/ Deputy Commissioner State tax / Joint Commissioner State tax having jurisdiction.
13	56 (Explanation)	Refund on Judicial order	Assistant Commissioner State tax/ Deputy Commissioner State tax / Joint Commissioner State tax having jurisdiction.
14	60(1)(2)(3)	Provisional Assessment	Assistant Commissioner State tax / Deputy Commissioner State tax having Jurisdiction .
15	61(1)&(3)	Scrutiny of Returns	State Tax Officer / Assistant Commissioner State tax/Deputy Commissioner State tax having jurisdiction.
16	62(1)	Assessment of non filers of Returns	State Tax Officer / Assistant Commissioner State tax having jurisdiction.
17	63	Assessment of un-regd. persons	Assistant Commissioner State tax / Deputy Commissioner State tax having Jurisdiction .
18	64(1)	Summary Assessments	State Tax Officer /Assistant Commissioner State tax / Deputy Commissioner State tax having Jurisdiction.
19	65(6)&(7)	Audit by Tax authorities	State Tax Officer/ Assistant Commissioner State tax / Deputy Commissioner State tax having Jurisdiction .
20	66(6)	Special Audit	Any officer not below the rank of Assistant Commissioner with prior approval of Commissioner of State Tax.
21	67(1),(2), (5),(7), (8),(9)	Power of inspection, search and seizure	Joint Commissioner State tax/Additional Commissioner State tax /Commissioner of the State Tax having jurisdiction.
22	67(4)	Power to seal or break open	State Tax Officer/ Assistant Commissioner State tax / Deputy Commissioner State tax having Jurisdiction.
23	67(11)	Seizure of accounts	State Tax Officer, Assistant Commissioner State tax, Deputy Commissioner State tax, Joint Commissioner State tax and Additional Commissioner State tax having Jurisdiction.

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24	68(3)	Inspection of goods in movement	State Tax Officer/ Assistant Commissioner State tax / Deputy Commissioner State tax having Jurisdiction.
25	70(1)	Power to summon	Any Officer not below the rank of State Tax Officer.
26	71(1),(2)&(2)(i)	(authorization for) Access to business premises	Joint Commissioner State tax State tax / Additional Commissioner State tax /Commissioner State tax having jurisdiction.
27	73(1), (2),(3),(5),(6), (7),(9) & (10)	Non willful evasion	State Tax Officer/ Assistant Commissioner State tax / Deputy Commissioner State tax having Jurisdiction .
28	74(1), (2),(3),(5),(6),  (7), (9),(10) & (11) explanation 2	willful evasion	State Tax Officer, Assistant Commissioner State tax / Deputy Commissioner State tax having Jurisdiction .
29	75 (2),(3),(6),(8)	General Provisions relating to determination of tax	State Tax Officer/ Assistant Commissioner State tax / Deputy Commissioner State tax having Jurisdiction
30	76 (2),(3),(6),(8)	Tax Collected but not paid to Govt.	State Tax Officer/ Assistant Commissioner State tax / Deputy Commissioner State tax having Jurisdiction
31	78	Recovery	State Tax Officer/ Assistant Commissioner State tax / Deputy Commissioner State tax having Jurisdiction
32	79 (1) (a, b, c, d, e, f)	Recovery of tax	State Tax Officer/ Assistant Commissioner State tax / Deputy Commissioner State tax having Jurisdiction
33	81 (Proviso)	Transfer of property to be void in certain cases	Joint Commissioner State tax having jurisdiction
34	123	Seeking information return	Assistant Commissioner State tax/ Deputy Commissioner State tax / Joint Commissioner State tax having Jurisdiction
35	126 (5)	General principles relating to penalty	Deputy Commissioner State tax / Joint Commissioner State tax having Jurisdiction
36	127	Power to impose penalty	State Tax Officer, Assistant Commissioner State tax / Deputy Commissioner State tax having Jurisdiction.
37	129 (3) (6)	Detention of Goods/Conveyances	State Tax Officer/ Assistant Commissioner State tax / Deputy Commissioner State tax having Jurisdiction.
38	130 (6), (7)	Seeking Police help for confiscation	State Tax Officer/ Assistant Commissioner State tax/ Deputy Commissioner State tax having Jurisdiction.

39	142 (1)	Return of goods by un-regd. Person-Transitional provision	Assistant Commissioner State tax / Deputy Commissioner State tax having jurisdiction
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*Kailash*  
14/11/17

(K. K. Khandelwal)

Principal Secretary-cum- Commissioner

Letter No.- Va Kar/ Vividh/ 54 /2017

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Ranchi, Dated: 14/11/17

Copy to:- Additional Commissioner of State Tax, Headquarter, Ranchi/ All Joint Commissioner of State Tax, Jharkhand/ All Deputy Commissioner of State Tax, Jharkhand/All Assistant Commissioner of State Tax, Jharkhand/ All State Tax Officers, Jharkhand for information and necessary action.

*Kailash*  
14/11/17

Principal Secretary-cum- Commissioner