

**Law and Provisions under IGST**

**Chapter 2 – ADMINISTRATION**

**2.1 Appointment of officers [Section 3]**

<b>3</b>	22.06.2017 to till date	The Board may appoint such central tax officers as it thinks fit for exercising the powers under this Act.
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**2.2 Authorisation of officers of State tax or Union territory tax as proper officer in certain circumstances [Section 4]**

<b>4</b>	01.07.2017 to till date	Without prejudice to the provisions of this Act, the officers appointed under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act are authorised to be the proper officers for the purposes of this Act, subject to such exceptions and conditions as the Government shall, on the recommendations of the Council, by notification, specify.
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**2.2.1.1 Departmental Notifications — Cross-empower State Tax officers for processing and grant of refund**

**[Notification No. 11/2017 –Integrated Tax dated 13th October, 2017](#)** - On the recommendations of the Council, the Central Government has specified that the officers appointed under the respective State Goods and Services Tax Act, 2017 or the Union Territory Goods and Service Tax Act, 2017 (14 of 2017) (hereafter in this notification referred to as “the said Acts”) who are authorized to be the proper officers for the purposes of section 54 or section 55 of the said Acts (hereafter in this notification referred to as “the said officers”) by the Commissioner of the said Acts, shall act as proper officers for the purpose of sanction of refund under section 20 of the IGST Act, read with section 54 or section 55 of the Central Goods and Services Tax Act, 2017 and the rules made thereunder, except rule 96 of the Central Goods and Services Tax Rules, 2017, in respect of a registered person located in the territorial jurisdiction of the said officers who applies for the sanction of refund to the said officers.

Further, **[Notification No. 1/2018 – Integrated Tax dated 23rd January, 2018](#)** has amended in the said notification, for the words and figures “except rule 96”, the words, figures, brackets and letter ‘except sub rules (1) to (8) and sub rule (10) of rule 96”.

**2.2.2.1 Key Judicial Observations– Officers appointed under the MPGST Act are authorized to be proper officers for the purpose of IGST Act.**

We are of the view that officers appointed under the MPGST Act are authorized to be proper officers for the purpose of IGST and, therefore, the contention of the petitioner that no notification was issued and in absence of any notification under Section 4 of the IGST Act has no force, we cannot accept the contention of the petitioner that the action of the respondent No.4 is wholly without jurisdiction. Ref: [Advantage India Logistics Private Limited. - THE HIGH COURT OF MADHYA PRADESH BENCH AT INDORE - W. P. No.16266 of 2018 - HC-GW-97-2018-MP.](#)