

Law and Provisions under UTGST
CHAPTER II - ADMINISTRATION

2.1 Officers under this Act [Section 3]

3	22.06.2017 to till date	The Administrator may, by notification, appoint Commissioners and such other class of officers as may be required for carrying out the purposes of this Act and such officers shall be deemed to be proper officers for such purposes as may be specified therein:
Proviso	22.06.2017 to till date	Provided that the officers appointed under the existing law shall be deemed to be the officers appointed under the provisions of this Act.

2.2 Authorisation of officers [Section 4]

4	22.06.2017 to till date	The Administrator may, by order, authorise any officer to appoint officers of Union territory tax below the rank of Assistant Commissioner of Union territory tax for the administration of this Act.
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2.3 Powers of officers [Section 5]

5(1)	22.06.2017 to till date	Subject to such conditions and limitations as the Commissioner may impose, an officer of the Union territory tax may exercise the powers and discharge the duties conferred or imposed on him under this Act.
5(2)	22.06.2017 to till date	An officer of a Union territory tax may exercise the powers and discharge the duties conferred or imposed under this Act on any other officer of a Union territory tax who is subordinate to him.
5(3)	22.06.2017 to till date	The Commissioner may, subject to such conditions and limitations as may be specified in this behalf by him, delegate his powers to any other officer subordinate to him.
5(4)	22.06.2017 to till date	Notwithstanding anything contained in this section, an Appellate Authority shall not exercise the powers and discharge the duties conferred or imposed on any other officer of Union territory tax.

2.4 Authorisation of officers of central tax as proper officer in certain circumstances
[Section 6]

6(1)	01.07.2017 to till date	Without prejudice to the provisions of this Act, the officers appointed under the Central Goods and Services Tax Act are authorised to be the proper officers for the purposes of this Act, subject to such conditions as the Government shall, on the recommendations of the Council, by notification, specify.				
6(2)	01.07.2017 to till date	<p>Subject to the conditions specified in the notification issued under sub-section (1),-</p> <table border="1" data-bbox="600 658 1391 999"> <tr> <td data-bbox="600 658 667 831">(a)</td> <td data-bbox="667 658 1391 831">where any proper officer issues an order under this Act, he shall also issue an order under the Central Goods and Services Tax Act, as authorised by the said Act under intimation to the jurisdictional officer of central tax;</td> </tr> <tr> <td data-bbox="600 831 667 999">(b)</td> <td data-bbox="667 831 1391 999">where a proper officer under the Central Goods and Services Tax Act has initiated any proceedings on a subject matter, no proceedings shall be initiated by the proper officer under this Act on the same subject matter.</td> </tr> </table>	(a)	where any proper officer issues an order under this Act, he shall also issue an order under the Central Goods and Services Tax Act, as authorised by the said Act under intimation to the jurisdictional officer of central tax;	(b)	where a proper officer under the Central Goods and Services Tax Act has initiated any proceedings on a subject matter, no proceedings shall be initiated by the proper officer under this Act on the same subject matter.
(a)	where any proper officer issues an order under this Act, he shall also issue an order under the Central Goods and Services Tax Act, as authorised by the said Act under intimation to the jurisdictional officer of central tax;					
(b)	where a proper officer under the Central Goods and Services Tax Act has initiated any proceedings on a subject matter, no proceedings shall be initiated by the proper officer under this Act on the same subject matter.					
6(3)	01.07.2017 to till date	Any proceedings for rectification, appeal and revision, wherever applicable, of any order passed by an officer appointed under this Act, shall not lie before an officer appointed under the Central Goods and Services Tax Act.				