

**GOVERNMENT OF ASSAM**  
**ORDERS BY THE COMMISSIONER OF STATE TAX, ASSAM**  
**KAR BHAWAN, DISPUR, GUWAHATI-6**  
**& & &**  
**ORDER No. 6/2018-GST**

Dated Dispur, the 9th May, 2018

**No. CTS-75/2017/63.-** In exercise of the powers conferred by clause (91) of section 2 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017) (hereinafter referred to as the "said Act") and sub-section (3) of section 5 of the said Act, the Commissioner of State tax, Assam hereby assigns the officers mentioned in Column (2) of the Table below, the functions of proper officers to be performed under the provisions of the Assam Goods and Services Tax Rules, 2017 as specified in the Column (3) of the said Table subject to the conditions and restrictions mentioned in such provisions:

**Table**

Sl. No.	Designation of the Officer	Functions under the provisions of the Assam Goods and Services Tax Rule, 2017
1	Additional Commissioner of State tax, Assam	i. Rule 138B and 138C ii. Rule 144 iii. Rule 162
2	Joint Commissioner of State tax, Assam	i. Rule 138B and 138C ii. Rule 144
3	Deputy Commissioner of State tax, Assam	i. Rule 138B and 138C ii. Rule 144
4	Assistant Commissioner of State tax, Assam	i. Rule 138B and 138C ii. Rule 144
5	Superintendent of State tax, Assam	i. Rule 138B and 138C ii. Rule 144
6	Inspector of State tax, Assam	i. Rule 138B and 138C

This order shall come into force from 7th May, 2018.


Sd/=   
(Anurag Goel, IAS),  
Commissioner of State tax, Assam,  
Dispur, Guwahati

Memo No. CTS-75/2017/63-A

Dated Dispur, the 9th May, 2018

Copy to :

- 1) The Additional Chief Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information.
- 2) The Commissioner of Central GST, Guwahati / Dibrugarh Commissionerate for favour of kind information.
- 3) The Additional Commissioner of State tax, Assam (All) / Joint Commissioner of State tax, Assam (All) for information.
- 4) The Deputy Commissioner of State tax (All) for information.
- 5) The Assistant Commissioner of State tax (All) / Superintendent of State tax (All) / Inspector of State tax (All) for information.
- 6) The Information Technology Officer, Office of the Commissioner of State tax, Assam for uploading it on the website of the Commissionerate for information of all concerned.

  
Commissioner of State tax, Assam,  
Dispur, Guwahati