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Section 2 of CGST Act, 2017

2. Definitions

Section 2 covers 119 definitions. As definition require wide ambit of interpretation, thus we are not covering the same and request you to refer Bare Act for the same.

Section 3 of CGST Act, 2017

3. Officers under this Act

The Government shall, by notification, appoint the following classes of officers for the purposes of this Act, namely: —

- a) Principal Chief Commissioners of Central Tax or Principal Directors General of Central Tax,
- b) Chief Commissioners of Central Tax or Directors General of Central Tax,
- c) Principal Commissioners of Central Tax or Principal Additional Directors General of Central Tax,
- d) Commissioners of Central Tax or Additional Directors General of Central Tax,
- e) Additional Commissioners of Central Tax or Additional Directors of Central Tax,
- f) Joint Commissioners of Central Tax or Joint Directors of Central Tax,
- g) Deputy Commissioners of Central Tax or Deputy Directors of Central Tax,
- h) Assistant Commissioners of Central Tax or Assistant Directors of Central Tax, and
- i) any other class of officers as it may deem fit:

Provided that the officers appointed under the Central Excise Act, 1944 (1 of 1944) shall be deemed to be the officers appointed under the provisions of this Act.

Our Interpretation

Section 3 enlists the specific categories of the officers whose appointment require notification by the Government. This section also provides that all the officers already appointed under the Central Excise Act, 1944 shall be deemed to be appointed under GST Act.

Notification No.2/2017 Central Tax Dated 19.06.2017 which was later amended via Notification No. 79/2018 Central Tax Dated 31.12.2018, further amended via Notification No.4/2019 Central Tax Dated 29.01.2019 enlist the following categories of the officers:

- a) Principal Chief Commissioner / Principal Director General
- b) Chief Commissioner / Director General
- c) Principal Commissioner / Principal additional Director General
- d) Commissioner / Additional Director General
- e) Additional Commissioner / Additional Director
- f) Joint Commissioner / Joint Director
- g) Deputy Commissioner / Deputy Director
- h) Assistant Commissioner / Assistant Director
- i) Commissioner (Audit)
- j) Commissioner (Appeal)
- k) Additional Commissioner (Appeal)
- l) Joint Commissioner (Appeal)

Section 4 of CGST Act, 2017

4. Appointment of officers.

1. The Board may, in addition to the officers as may be notified by the Government under section 3, appoint such persons as it may think fit to be the officers under this Act.
2. Without prejudice to the provisions of sub-section (1), the Board may, by order, authorise any officer referred to in clauses (a) to (h) of section 3 to appoint officers of central tax below the rank of Assistant Commissioner of central tax for the administration of this Act.

Our Interpretation

Section	
Section 4(1)	Appointment of officer is a subject matter of Section 4 under which CBIC (Board) appoints the officers as notified by Central Government under Section 3. CBIC has the power to appoint any other officer other than those notified by Government under Section 3.
Section 4(2)	CBIC is empowered to authorise any officer referred to in clauses (a) to (h) of section 3 to appoint any officer below the designation of Assistant Commissioner, if it considers mandatory for the administration of this Act.

We expressly disclaim liability to any person in respect of anything done in reliance of the contents of this publication.