



Lawgics

By Nidhi, Advocate



Serial No.: 162
Dt.: 12-09-2023



<https://chat.whatsapp.com/1e4VxuhvToe76Us7e5>
CLICK TO JOIN
WHATSAPP GROUP

Section 167 of CGST Act, 2017

167. Delegation of powers.

The Commissioner may, by notification, direct that subject to such conditions, if any, as may be specified in the notification, any power exercisable by any authority or officer under this Act may be exercisable also by another authority or officer as may be specified in such notification.

Our Interpretation

Section 167

This Section enables the Commissioner to delegate the power exercisable by one authority to another.

The power conferred on one officer or authority under the Act can be exercised by another authority or officer if directed by the Commissioner. This direction of the Commissioner must be notified in the Gazette. Such power can be limited by conditions specified in the notification.

Significantly, there is no condition, criterion or circumstance stated for exercising this power by the Commissioner. Upon notification of such direction by the Commissioner, it does exclude the first authority or officer who was originally delegated from exercising such power.

This is an administrative power to ensure swift response to situations where an authority or officer better placed to carry out the duties (by exercising the power) has not been originally conferred with the power by delegation. In such cases, instead of awaiting the revision in delegation, the delegation is permitted to be redirected at the discretion of the Commissioner for purposes of the Act.

As the delegation has to be through notification, by referring to the notification it can be ascertained whether the officer is properly delegated or not.

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