



# PRELIMINARY & ADMINISTRATION

Chapter I & II of the CGST Act

Sections 1-6

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# Section 1 - Short Title Extent & Commencement

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- **Short Title** - This Act may be called as Central Goods and Services Tax Act,2017
- **Extent** - The **Whole of India** “**except the state of Jammu & Kashmir**”
  - Jammu & Kashmir has power to make its own laws
  - The Jammu Kashmir Govt applied the GST provisions from 8<sup>th</sup> July 2017
  - So an ordinance was passed by central govt 8<sup>th</sup> July and the words “except the state of Jammu & Kashmir were omitted”
- **Commencement** – The act shall come into force from such date as may be notified. Different dates may be notified for implementing different provisions.
  - Some provisions relating to registration/ migration to GST, composition levy etc. were notified w.e.f. **22<sup>nd</sup> June 2017**.
  - All other Provisions were notified to be effective w.e.f. **01<sup>st</sup> July 2017**

## Section 2 - Definitions

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- There are definitions of 119 words in the act
- Those have been discussed in the other topics, as and when their relevance comes
- Also, we have separate videos on each definition, so you can refer them as and when the need arises.
  
- Important point to remember is that if any word is not defined in CGST Act, but defined in IGST/ UTGST/ Compensation Act, then their meaning shall apply here also

## Sec 3 - Classes of Officers

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- Principal Chief Commissioner
- Chief Commissioner
- Principal Commissioner
- Commissioner
- Additional Commissioner
- Joint Commissioner
- Deputy Commissioner
- Assistant Commissioner
- Principal Director General
- Director General
- Principal Additional Director General
- Additional Director General
- Additional Director
- Joint Director
- Deputy Director
- Assistant Director

Any other class of officers as it may deem fit

- Officers under Central Excise Act deemed to be officers appointed under this Act.

# Appointment and Powers of Officers

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## Sec 4 – Appointment

- Board (currently CBEC, in future CBIC - Central Board of Indirect Taxes & Customs) shall appoint
- Board may appoint officers additional to those given in section 3 previously
- Board may authorize any commissioner mentioned in section 3 - to appoint officers below the rank of Assistant Commissioner

## Sec 5 - Powers

- Officers can exercise all powers and discharge duties UNDER THIS ACT, subject to limitations by Board
- An officer may exercise powers of his subordinate
- A Commissioner may delegate his power to subordinate
- Appellate Authority shall not discharge duties of any other officer

## Sec 6 – Authorisation of SGST/ UTGST Officers

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- SGST/ UTGST officers are authorized to be proper officers under this act (subject to conditions imposed by CG by notification)
- Subject to notification above, where PO issues an order under this act (CGST), then also issue an order under SGST/ UTGST Act, under intimation to jurisdictional officer
- Where PO under SGST/ UTGST initiated any proceedings – PO under this act shall not begin any proceedings on the same matter
- Any rectification/ appeal & revision – of order passed by PO under this act – shall not lie before officer under SGST/ UTGST Act



# End of Presentation!

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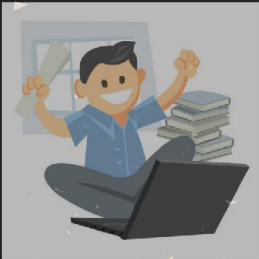
What we learned-

- Section 1 - Short Title, Extent & Commencement
- Section 2 - Definitions
- Section 3 - Classes of Officers
- Section 4 – Appointment
- Section 5 - Powers
- Section 6 – Authorisation of SGST/ UTGST Officers

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