



ROLES, RESPONSIBILITIES & TIMELINES

A Handbook for CGST Officers

**National Academy of Customs,
Indirect Taxes and Narcotics (NACIN)**
Zonal Training Institute, Chennai

For department circulation only



Roles, Responsibilities & Timelines

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and Narcotics (NACIN)**

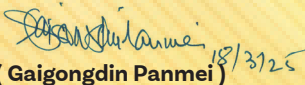
Zonal Training Institute, Chennai



MESSAGE

I am delighted to see the Handbook on Roles, Responsibilities and Timelines, a comprehensive resource designed to empower CGST officers across all levels. This handbook outlines key duties, operational timelines, and procedural clarity, serving as an invaluable tool for productivity in tax administration. From field officers to senior leadership, it offers practical guidance to navigate complex responsibilities, ensuring seamless compliance and effective decision-making in our collective mission.

This monumental effort is a testament to the dedication of the officers at NACIN, ZTI, Chennai, whose tireless work has brought this vision to fruition. Their expertise, commitment, and collaborative spirit have crafted a document that not only reflects the highest standards of professionalism but also strengthens our organizational framework. I extend my heartfelt gratitude to the team for their remarkable contribution, which will undoubtedly leave a lasting impact on the training and operational excellence of CGST officers nationwide.



(Gaigongdin Panmei)
Pr. Director General
National Academy of Customs,
Indirect Taxes and Narcotics
Palasamudram





MESSAGE

I am delighted to announce the release of the “Handbook on Roles, Responsibilities, and Timelines,” a comprehensive guide designed to streamline and enhance the efficiency of our CGST operations. This handbook outlines the specific duties, obligations, and procedural timelines for officers across all levels of the hierarchy, from Inspectors to Principal Commissioners. It serves as an invaluable tool for ensuring clarity, and timely execution of tasks.

This work is the culmination of efforts and dedication by the officers of NACIN, ZTI, Chennai. Who have built on the work done by Chennai Outer Commissionerate two years ago. I extend my sincere gratitude to the entire team for their unwavering commitment and expertise in compiling this comprehensive document. I am confident that this handbook will serve as a guiding light, empowering our officers to perform their duties with greater confidence and efficiency.

(Dr. M.G. Thamizh Valavan)
Pr. Additional Director General
National Academy of Customs,
Indirect Taxes and Narcotics
ZTI, Chennai





FOREWORD

It gives Team NACIN, ZTI, Chennai immense pleasure to present this comprehensive volume on the Roles, Responsibilities and Timelines of CGST Officers under GST Laws. This book sheds light on the critical functions to be performed by Central Goods and Services Tax (CGST) officers and the statutory timelines governing their duties.

This work is the revision of the earlier published book 'Roles & Responsibilities' by Chennai Outer GST Commissionerate in 2023. The texts of foreword and other endorsements from the original version are given at the Appendices.

The book is designed to serve as a comprehensive guide for CGST officers on their legislative Roles, Responsibilities and timelines within which a task has to be completed in the GST framework and related compliance. More importantly, it focuses on the critical aspect of timelines – a dimension that has gained prominence due to the need for timely completion of assessments, refunds, investigations, and other statutory obligations. It also highlights the key provisions of the CGST Act and relevant rules, supplemented with Circular and Instruction references that have shaped the understanding of these provisions.

The chapters are dedicated to the core areas of responsibilities as “Proper Officers” from Pr. Commissioners to Inspectors across the hierarchy. A chapter on timelines underscores the importance of adhering to statutory deadlines for registration, assessments, refunds, and other core compliance areas.

Team NACIN extends heartfelt thanks to the erstwhile officers of Chennai Outer Commissionerate for their pioneering efforts for bringing out the original version.

It is hoped that this book will serve as a trusted companion for CGST officers in their daily work. Team NACIN, ZTI, Chennai is confident that this book will immensely benefit CGST officers.



Quick Guide Pick Your Role

Principal Commissioner/
Commissioner

Additional Commissioner

Joint Commissioner

Headquarters Sections

Division

Range Office



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1. Range Functions

1.1 Inspector

1.2 Superintendent



1.1 Inspector

1.1.1 Accounts & Records

- Rule 56(17) Person having custody over the goods, or courier or a C&F Agent shall maintain correct records and produce as and when Required by the Proper Officer.
- Rule 58(5) The owner or the operator of the godown shall store the goods in such manner that they can be identified item-wise and owner-wise and shall facilitate any physical verification or inspection by the Inspector on demand.
- Sec 68(3) Interception of any conveyance and inspection of documents and goods.



1.2 Superintendent

1.2.1 Registration

- Sec 25 (8)
Rule 16 Suo motu registration: Superintendent can register any person who is liable to be registered under the Act but has failed to obtain registration
- Sec 28
Rule 19 Amendment of registration
Failure to process the application within stipulated time limits, will lead to deemed approval
- Sec 29 &
Rule 22 Cancellation or suspension of registration
- Sec 30
Rule 6 Revocation of cancellation of registration
If there are any reasons to believe that the registered person is not eligible for Composition Levy, a notice may be issued to such person to show cause within 15 days and an order shall be issued within 30 days of receipt of reply.
- Rule 9 Verification of application for registration and its approval
Failure to process the application within stipulated time limits, will lead to deemed approval
- Rule 10 Issue of registration certificate
- Rule 12 Grant of registration to persons required to deduct TDS & TCS transactions
- Rule 17 Assignment of UIN to certain identities

1.2.2 Assessment, Scrutiny & Audit

- Sec 35(6) The Superintendent shall determine the tax payable on goods and services which have not been



accounted for by the taxpayer as per provisions of Sec 35(1)

Rule 56(6) If any taxable goods are found to be stored at anyplace(s) other than at PPOB without the cover of any valid documents, the Superintendent shall determine the amount of tax payable on such goods as if such goods have been supplied by the registered person.

Sec 61 Superintendent is the proper officer for carrying out the scrutiny of returns

Rule 99

Sec 62 Superintendent is the proper officer for carrying out best judgement assessment of tax liability for non-filers

Within 5 years from the date specified for filing of Annual returns for that financial year

Sec 65 Superintendent is the proper officer for issuing notice under Sec 73 within his financial powers, if required after the conduct of an Audit.

1.2.3 Power to Summon

Sec 70(1) Superintendent has the power to summon a person(s) during the course on an inquiry and ask him to furnish necessary documents
Read more: Instruction No 3/2022-23

1.2.4 Seizure of Accounts, registers and documents

Sec 67(11) Power to seize the accounts, registers or documents in connection with any proceedings under the CGST Act or rules made there under for prosecution



Rule 150 Assistance by Police – may seek assistance from officers in charge of the jurisdictional police station to discharge his duties

1.2.5 Demands & Recovery

Sec 73/74 Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason other than fraud or any wilful-misstatement or suppression of facts

Rule 142 Notice and demands under the Act: Superintendent is the proper officer for issuing DRC01A, DRC01, DRC04, DRC05 and DRC08 forms electronically to the noticee

Sec:128A

Rule 164 The Superintendent shall determine the waiver of interest and Penalty payable on Tax demanded under Sec :73 for specified years.

Read More:-

Circular No. 31/05/2018 - GST dt:09-02-2018

Circular No: 238/32/2024-GST dt:15-10-2024



2. Deputy/ Assistant Commissioner

2.1 Division

2.2 Headquarters' Sections



2.1 Divisional Deputy/ Assistant Commissioner

2.1.1 Registration

Sec 27(1)
Proviso 1 DC/AC can extend the registration granted to casual taxable person and non-resident taxable person

Extension cannot be more than 90 days beyond the date on which registration expires

Rule 23 Within 90 days from the date of filing of the application for revocation

Rule 25 Physical verification of premises due to failure of Aadhar authentication during registration or for any other reason after granting registration.

Report of the Physical Verification has to be recorded on the portal within 15 days

Sec 10(5) If a registered person has availed Composition levy scheme for which he is not eligible, DC/AC can initiate action under section 73 or 74 or 74A and validity of person to opt for the composition levy and issue notice if he finds a contravention

2.1.2 Refunds

Sec 54(5) Crediting the refund amount rejected on the grounds mentioned under Sec 54 to the Consumer Welfare Fund



- Sec 54 (6) Refund on a provisional basis
- Sec 54 (7) Issuing a refund sanction order
Within 60 days from the date of application
- Sec 54 (10) Withholding payment of or deducting due amount
from the refund in the case of defaulters
Read more: Instruction No 3/2022
- Rule 86(4) Recrediting the rejected amount back to the
applicant's credit ledger after passing the refund
order through form PMT03
- Rule 87(11) Recrediting the rejected amount back to the
applicant's credit ledger after passing the refund
order through form PMT03
- Rule 90(2), (3) Issuing Acknowledgement or Deficiency memos
for refund claims received
- Rule 94 Order sanctioning interest on delayed refunds

2.1.3 Assessment, Scrutiny & Audit

- Sec 60(1) Provisional assessment of tax
Within 90 days from the receipt of request from
taxpayer
- (2) The DC/AC shall determine the amount of bond/
surety/ security against payment of tax on
provisional basis
- (3) Final assessment order in cases of provisional
assessment



	Within six months of issuing provisional assessment order under Sec 60(1)
Rule 98	Provisional Assessment
Sec 63	Assessment of unregistered persons
Rule 100	Within five years of the date for filing annual returns for that financial year
Sec 64(1)	Summary assessment With prior permission of ADC/JC
Sec 65(6)	The concerned DC/AC shall inform an auditee
Rule 100	about the findings of the audit and their reasons

2.1.4 Demands & Recovery – Sec 73 & Sec 74

Sec 74(1)	The DC/AC shall issue show cause notice for tax short paid or erroneously refunded or credit availed incorrectly for reasons of fraud or wilful misstatement <i>Atleast 6 months before the due date for passing an order prescribed under Sec 74(10)</i>
74(3)	Statement of Demand for periods other than those covered in notice under Sec 74(1)
74(5)	Ascertaining the tax short paid and ensuing interest, penalty before issuing a notice
74(6)	The DC/AC shall not serve notice under Sec 74(1) if he receives information of payment of tax ascertained in Sec 74(5)



- 74(9) The power to issue an order against notice issued under Sec 74(1)
- Sec 76 Show cause notice to person who has collected tax but not paid to the government ; followed by final order against the notice
- Sec 79(1) DC/AC is the proper officer for recovery of tax under Sec 79(1)
- Rule 145 Recovery from a third person (Garnishee notice under section 79)

2.1.4 Demands & Recovery

- Rule 143 Recovery by deduction from any money owed
- Rule 144 Recovery by sale of goods under control of proper officer (DC/AC)
- Rule 146 Recovery through execution of a decree of a civil court (Form DRC 15)
- Rule 147 Recovery by sale of movable and immovable property
- Rule 151 Attachment of debt and shares
- Rule 152 Attachment of property in custody of public officers or court
- Rule 153 Attachment of interest in partnership
- Rule 155 Recovery through land revenue authority
- Rule 156 Recovery through courts, as if it were a fine imposed under the Code of Criminal Procedure, 1973



Sec 128A

Rule 164

The DC/AC shall determine the waiver of interest and Penalty payable on Tax demanded under Sec. 73 for specified years.

Read More:-

Circular No. 31/05/2018 - GST dt:09-02-2018

Circular No: 238/32/2024-GST dt:15-10-2024



2.2 Headquarters' Section

2.2.1 Offences & Penalties

Sec 123 DC/AC can impose penalty for failure to furnish information return

Sec 127 DC/AC can impose penalty on a person liable to be penalised, but the penalty is not covered under any other penal sections of the Act

2.2.2 Inspection, search and seizure

Sec 129 Issue of show cause notice and subsequent order following detention or seizure of goods or conveyance in transit

The notice must be issued within seven days of detention or seizure and the final order within 7 days of issuing the notice

Sec 130(6),(7) DC/AC is the proper officer for adjudging confiscation of goods or conveyances and levy of penalty

2.2.3 Demands & Recovery

Sec 74(1) The DC/AC shall issue show cause notice for tax short paid or erroneously refunded or credit availed incorrectly for reasons of fraud or wilful misstatement

At least 6 months before the due date for passing an order prescribed under Sec 74(10)



- 74(3) Statement of Demand for periods other than those covered in notice under Sec 74(1)
- 74(5) Ascertaining the tax short paid and ensuing interest, penalty before issuing a notice
- 74(6) The DC/AC shall not serve notice under Sec 74(1) if he receives information of payment of tax ascertained in Sec 74(5)
- 74(9) The power to issue an order against notice issued under Sec 74(1)
- Sec 76 Show cause notice to person who has collected tax but not paid to the government ; followed by final order against the notice
- Sec 79(1) DC/AC is the proper officer for recovery of tax under Sec 79(1)
- Rule 143 Recovery by deduction from any money owed
- Rule 144 Recovery by sale of goods under control of proper officer(DC/AC)
- Rule 145 Recovery from a third person (Garnishee notice under section 79)
- Rule 146 Recovery through execution of a decree of a civil court (Form DRC 15)
- Rule 147 Recovery by sale of movable and immovable property
- Rule 151 Attachment of debt and shares



- Rule 152 Attachment of property in custody of public officers or court
- Rule 153 Attachment of interest in partnership
- Rule 155 Recovery through land revenue authority
- Rule 156 Recovery through courts, as if it were a fine imposed under the Code of Criminal Procedure, 1973.

Read More:-

Circular No. 31/05/2018 - GST dt:09-02-2018

Circular No: 238/32/2024-GST dt:15-10-2024



3. Senior Management

3.1 Additional/Joint Commissioner

3.2 Pr. Commissioner/ Commissioner



3.1 Additional / Joint Commissioner

3.1.1 Registration

Sec 30(1)
Proviso 1 Additional/Joint Commissioner can extend time limit for filing application for revocation of cancellation of registration by *180 days by condoning the delay in filing the application for Revocation*

3.1.2 Assessment, Scrutiny & Audit

Sec 60(3)
Proviso 1 Extension of time for passing final assessment order after provisional assessment *Upto six months beyond the due date*

Sec 64(1) Prior approval of Additional/Joint Commissioner is required for carrying out summary assessment

3.1.3 Inspection, Search & Seizure

Sec 67(1),(2),
(5),(9) Power of Inspection, Search and Seizure

Rule 139(1),(2)
(3),(4) Read more: Instruction No 1/2020-21

Sec 71(1),(2) Power to authorise access to business premises for inspection

Sec 81
Proviso
Sec 83 Additional/Joint Commissioner to decide whether the transfer of property is void or not as per provisions of Sec 81

Sec129(6)
Proviso 2 Additional/Joint Commissioner to reduce the time to initiate sale or disposal of detained or seized goods when the goods are of hazardous or perishable nature

Read more: Notification No 39/2021- CT



Rule 140(2) Bond & security for release of goods
Read more: Notification No 43/2020-CT

3.1.4 Demands & Recovery

Sec 73 Determination of tax not paid or short paid or erroneously refunded or ITC wrongly utilised

Sec 74 Determination of tax not paid or short paid or erroneously refunded or ITC wrongly utilised by reasons of fraud or willful misstatement or suppression of facts

Read more: Circular No. 31/05/2018-GST
Circular No.169/01/2022-GST

Sec:128A

Rule 164 The ADC/JC shall determine the waiver of interest and Penalty payable on Tax demanded under Sec :73 for specified years.

Read More:-

Circular No. 31/05/2018 - GST dt:09-02-2018

Circular No: 238/32/2024-GST dt:15-10-2024

3.1.5 Appeals & Revision

Sec 109A(1),(2) Appeals against decisions or orders passed by DC/ AC lies with the Additional Commissioner Joint Commissioner(Appeals)



3.2 Principal Commissioner / Commissioner

3.2.1 Proper officer

- Sec 2(91) Definition of proper officer: Principal Commissioner/ Commissioner or any other officer assigned that function by the Commissioner in the Board
- Sec 5(3) Delegation of powers by the Principal Commissioner/ Commissioner to officers subordinate to him

3.2.2 Registration

- Sec 25(9)(b) Notifying a person or class of persons to be granted Unique Identity Number(UIN)
- Rule 3(1) Extension of time for filing intimation of opting for Composition levy Form CMP 01
- Rule 9(1) Authorisation by Principal Commissioner/ Commissioner to any subordinate officer for approving the exercise of Physical Verification for a new registration
- Proviso b
- Rule 19(1A) Principal Commissioner/ Commissioner can issue order to give effect to amendments in registration from any date earlier than the effective date of amendment. i.,e date of submission of Form REG 14

3.2.3 Accounts & Records

- Sec 35(3) Notify person(s) to maintain additional records or documents for a specified purpose
- Sec 35(4) For taxpayers not in a position to maintain records as prescribed by the Act, Principal Commissioner/ Commissioner may permit maintenance of records in a manner specified by him



Rule 48(4)
Proviso
Principal Commissioner/ Commissioner may on recommendation of the Council exempt any person(s) from issuing E invoices with Invoice Reference Number in the manner specified in this Rule

3.2.4 Returns

Sec 37(1)
Proviso 2
Extension of time limit for furnishing details of outward supply
Read more : GSTR 1

Sec 39(6)
Extension of time limit for filing monthly summary return
Read more : Concept paper on GSTR 3B

Sec 44
Proviso 1
Principal Commissioner/ Commissioner may, on the recommendation of the Council, by notification exempt class of registered persons from filing annual return

Sec 52(4)
Proviso 1
Extension of time limit for filing returns by E Commerce Operators (ECO) collecting tax at source

Sec 52(5)
Proviso 1
Extension of time limit for filing annual returns for ECOs

Rule 45 (3)
Extension of time limit by Notification for declaring in ITC 04 details of challans in respect of goods involved in job work

Rule 78
Principal Commissioner/ Commissioner may on recommendation of Council extend the time for matching of details furnished by ECOs and suppliers



3.2.5 Refunds

Sec 54(11) Withholding refunds in cases of pending appeal against the refund order or pending departmental proceedings against the applicant

3.2.6 Assessment, Scrutiny & Audit

Sec 60(3) Extension of time for passing final assessment order after provisional assessment Upto four years
Proviso 1 beyond the extension given by ADC/JC

Sec 65(1) Principal Commissioner/ Commissioner may conduct audit of any registered person

Sec 65(4) Principal Commissioner/ Commissioner may extend the time of completion of audit by six months beyond the stipulated time of 3 months from the date of commencement
Proviso 1

Sec 66(1) Approval for special audit by chartered accountant or cost accountant nominated by the Principal Commissioner/ Commissioner

Sec 66(5) Determination of remuneration to be paid to chartered accountant / cost accountant for conducting special audit

Read more : SOP for Scrutiny of Returns

3.2.7 Inspection, Search and Seizure

Sec 67(1),(2) Power of Inspection, Search and Seizure
Read more : Instruction No 1/2020-21

Sec 67(10) The provisions of the Code of Criminal Procedure, 1973, relating to search and seizure, shall apply



to search & seizure under this Act subject to the modification that sub-section (5) of section 165 of the said Code shall have effect as if for the word “Magistrate, the word “Principal Commissioner/ Commissioner” were substituted.

- Sec 67(12) Principal Commissioner/ Commissioner shall authorize purchase of goods from a taxable person for checking issue of invoices
- Sec 71(1) Power to authorise access to business premises for inspection

3.2.8 Demands and Recovery

- Sec 78 Principal Commissioner/ Commissioner can initiate recovery proceedings earlier than the time specified under Sec 78 which is three months from the date of service of order
- Sec 80 Extend time limit for payment of dues or permit payment in instalments, subject to a maximum of 24 instalments.
- Rule 158(2)
- Rule 158(1) The Principal Commissioner/ Commissioner can call for a report from the jurisdictional officer regarding financial ability of the person, who has filed a request u/s 80, to pay the amount
- Sec 83 Provisional attachment of property in the interest of revenue
Read more : Guidelines for Provisional Attachment



- Rule 159(1) Such attachment shall cease to have effect after one year from the date of order
- Sec 84 (a) Continuation and validation of recovery proceedings - Commissioner shall serve a notice of demand in cases where the tax dues are enhanced following an appeal or revision
- Sec 88(1) The liquidator shall intimate the Principal Commissioner/ Commissioner of his appointment within 30 days of the appointment
- Sec 88(2) Principal Commissioner/ Commissioner shall within 3 months of the intimation of appointment of the liquidator notify to the liquidator the amount payable by the company under liquidation
- Rule 160 *Read more : Guidelines for recovery under Sec 79*

3.2.9 Offences, Arrests & Prosecution

- Sec 69(1) Power to authorise arrest for offences under Sec 132 (1)
Read more : Instruction No 2/2022-23 GST-INV
- Sec 132(6) No person can be prosecuted without prior approval of Principal Commissioner/ Commissioner
Read more : Instruction No 4/2022-23 GST-INV
- Sec 134 No court shall take cognizance of any offence punishable under the CGST Act without prior sanction of the Principal Commissioner/ Commissioner
- Section 138 Principal Commissioner/ Commissioner is empowered to compound the offences under this Act



3.2.10 Appeals & Revision

- Sec 107(2) Principal Commissioner/ Commissioner can direct any subordinate officer to file an appeal with the Appellate Authority against an order of the original adjudicating authority
Within six months of the communication of the order
Read more : SOP for Post Audit & Review of Refund Orders
- Sec 112(3) Principal Commissioner/ Commissioner may direct any subordinate officer to file an appeal with the Appellate Tribunal against an order of the Appellate Authority or Revisional Authority
Within six months from the date on which the order has been passed
- Sec 113(3) Appellate Tribunal may amend any errors in its order on its own accord or on being informed by the Principal Commissioner/ Commissioner
Within three months from the date of the order
- Rule 109A Appeals against decisions or orders passed by AdC/JC lie with the Principal Commissioner/ Commissioner(Appeals)
- Rule 116 Principal Commissioner/ Commissioner may disqualify authorised representative for reasons of misconduct



3.2.11 Transitional Provisions

Sec 140(5) Proviso 1, Sec 141(1) Proviso 1, Sec 141(2) Proviso 1, Sec 141(3) Proviso 1, Sec 142(12) Proviso 1:

Relate to extension of time limit for fulfilling certain conditions under Transitional provisions.

3.2.12 Miscellaneous

Rule 83(5) Principal Commissioner/ Commissioner shall entertain appeals by GST Practitioner against an order of disqualification

Rule 83(6) Based on the written request of a person who has failed to avail an attempt for qualifying as a GST Practitioner due to unforeseen circumstances, the jurisdictional Principal Commissioner/ Commissioner may recommend the request to NACIN for an additional attempt.

Rule 86A(1) Principal Commissioner/ Commissioner can authorise officers to block credit if found ineligible or fraudulently availed

Read more : Guidelines for disallowing credit under Rule 86A

Rule 128 Principal Commissioner/ Commissioner may forward application to Standing and Screening Committees for Anti Profiteering

Rule 138B(1) Principal Commissioner/ Commissioner may authorise officers to carry out verification of E way bill for inter and intra state movement of goods.



4. Important Timelines for Various Functionalities for GST Officers

In Goods and Services Tax (GST), the officers are responsible for business processes such as registration, scrutiny, audits, adjudication, appeals and refunds. The GST laws prescribe specific timelines for these tasks.

A detailed overview of such timelines is provided in this section.



4.1. Processing of Registration Applications:

4.1.1 New Registration (Section 22 & 24, Rule 8-10)

- The proper officer must examine the application for registration within **7 working days** (earlier 3 working days up to 22-12-2020) from the date of submission.
- If the application is complete, the officer grants approval for registration within **7 working days**.
- If additional information or clarification is required, a notice is issued within **7 working days**.
- The applicant must respond within **7 working days**.
- Upon satisfactory response, registration is granted within **7 working days** from the date of response.
- If no response is received or no satisfactory reply is submitted, the application shall be rejected within **7 days** from the due date of such response.
- If no action is taken within the specified timelines (**7 days**), the registration is deemed to be approved.

7
WORKING
DAYS



- The Registration Certificate and GSTIN shall be made available to the applicant on the common portal within a period of **3 days** after expiry of the period specified in Rule 10(5) of CGST Rules, 2017.

3
DAYS

4.1.2 Authentication of Aadhar Number while applying for Registration

- In cases where the applicant opts for Aadhar Authentication number the timelines for issue of registration is calculated from the date on which Aadhar Authentication is done or **15 days** from the date on which Application for registration is submitted in full whichever is earlier.

4.1.3 Physical Verification

- Where Physical Verification of a premises is required before grant of registration, it shall be done at least **5 working days** prior to the completion of **15 days** from the date of application.
- Where Physical verification is required after grant of Registration, the verification report shall be submitted within **15 days** from the date of such verification.

15
DAYS



30
DAYS

4.1.4. Suspension & Cancellation of Registration (Section 29, Rule 20,21,21A,22)

- Upon receiving an application for cancellation, the registration is immediately deemed to be suspended from the date from which cancellation is sought.
- In case any non-compliance is noticed, pending completion of cancellation proceedings, a notice is sent to the Applicant asking him to explain the differences, within **30 days** of receipt of notice.
- In case the proper officer has reasons to believe that the Registration is liable for cancellation, the officer issues a notice which has to be responded within **7 working days** for the clarifications sought.
- If satisfied with the response, the officer cancels the registration within 30 days from the date of application or response.
- If no response is received, the officer may proceed with cancellation immediately after due process.

7
WORKING
DAYS



4.1.5. Request for Condonation of delay in filing Application for Revocation of Cancelled Registration (Section 29, Rule 23)

- Revocation application for Cancelled Registration is to be filed within **90 days** from the date of Service of the order for cancellation of registration.
- Request for Condonation of delay in making an application for revocation of Cancelled Registration can be applied for a further period of **180 days**.
- Thereafter, based on the approval of the ADC/JC the due process of cancellation or revocation of registration shall commence.

90
DAYS

180
DAYS



4.2. Processing of Refund Applications

4.2.1. Processing of Refund Applications (Section 54, Rule 89-92)- General Refund Applications

- For every application of Refund, the proper officer must issue an acknowledgment in FORM GST RFD-02 within **15 days** from the date of filing the refund application (FORM GST RFD-01).
- If the application is complete, the officer must pass a refund order in FORM GST RFD-06 within **60 days** from the date of receipt of the application.
- If the refund is not processed within **60 days**, interest at 6% per annum is payable from the 61st day until the refund is disbursed.

15
DAYS

60
DAYS

7
WORKING
DAYS

4.2.2. Provisional Refund (Exports/Other Notified Cases)*

- A sum of upto 90% of the refund amount can be provisionally sanctioned within **7 days** from the date of acknowledgment (FORM GST RFD-02).



- The Final refund order inform GST RFT-06 must be issued within **60 days** from the date of application in GST RFD-01.

60
DAYS

4.2.3. Deficiency Memo (FORM GST RFD-03)

- If the application is incomplete, the officer issues a deficiency memo within **15 days** of filing, and the applicant must rectify it within the stipulated time.
- The time period from date of filing the refund claim till date of communication of deficiencies under the Query Memo in GST RFD-03 shall be excluded from calculating the time limit period of **two years**.

15
DAYS

2
YEARS

4.2.4. Refund amount inadmissible

- Where the proper officer finds that the refund amount is inadmissible, or is not payable to the applicant, he shall issue a notice in Form GST RFD-08 requiring him to furnish a reply in Form GST-RFD-09 within a period of **15 days**. (stipulated time).

15
DAYS



60
DAYS

- In all cases of Refunds, be it IGST refund or ITC refund or Inverted Duty structure refund or any other refund, a final decision whether to sanction or not shall be taken within **60 days** from the date of application of Refund.

4.2.5. Withholding of Refund amount

- The Commissioner can order for withholding of the grant of refund, if in his opinion, it is likely to affect adversely the revenue on account of malfeasance or fraud committed, he may after giving an opportunity to the applicant withhold the refund till such time as he may determine.



4.3. Provisional Assessment

4.3.1. Provisional Assessment (Section 60, Rule 98)

- On an application seeking Provisional Assessment by the Taxable Person, the proper officer shall pass an order within a period of **90 days** from the date of receipt of such request.
- The Proper officer shall pass final assessment orders within **Six months** from the date of communication of the Provisional Assessment Order.
- If, any reasons, it is not possible, the time of **Six months** may be extended by ADC/ JC for a further period of **Six months**.
- The Commissioner has powers to extend for further period not exceeding **4 years**.
- On Finalisation of the Provisional Assessment vide Order under GST ASMT-07 and upon payment of all dues, the proper officer shall release the Security furnished by the applicant seeking Provisional Assessment within **7 working days**.

90
DAYS

6
MONTHS

4
YEARS

7
WORKING
DAYS



4.4. Scrutiny of Returns (Section 61, Rule 99)

4.4.1. Scrutiny of Returns under Section 39 – Section 61 / Rule 99

- The proper officer (Vide Circular No. 3/3/2017-GST dated 05.07.2017 “Superintendent of Central Taxes” has been assigned the function as proper officer) scrutinizes returns for discrepancies within a reasonable time
- No fixed timelines have been prescribed to undertake Scrutiny of Assessments but typically aligned with audit or Investigation timelines for determination of taxes short paid or not paid under Section 73 or Section 74.
- If discrepancies are found, during the course of Scrutiny, a notice in FORM GST ASMT-10 is issued, and the taxpayer must respond within **30 days** or such extended time as allowed.
- If the response is satisfactory, the Proper officer closes the scrutiny by issuing FORM GST ASMT-12. If not, further action (e.g., audit/investigation or demand) is to be initiated.

30
WORKING
DAYS



4.4.2. The processing Timelines for scrutiny of returns have been provided vide Para 6.1 of Board's Instructions in F. No. CBIC- 20006/04/2022-GST (Instruction No: 02/2023, dated: 26-05-2023)

S. No.	Process/Event	Timeline/ Frequency
(i)	Communication of GSTINs selected for scrutiny by DGARM on ACES GST Application for a financial year	From time to time.
(ii)	Finalization of scrutiny schedule with the approval of the concerned Assistant/ Deputy Commissioner	Within seven working days of receipt of the details of the concerned GSTINs on ACES-GST application*
(iii)	Issuance of notice by the proper officer for intimating discrepancies in FORM GST ASMT-10, where required	Within the month , as mentioned in scrutiny schedule for scrutiny for the said GSTIN.
(iv)	Reply by the registered person in FORM GST ASMT-11	Within a period of thirty days of being informed by the proper officer in FORM GST ASMT-10 or such further period as may be permitted by the proper officer



S. No.	Process/Event	Timeline/ Frequency
(v)	Issuance of order in FORM GST ASMT-12 for acceptance of reply furnished by the registered person, where applicable	Within thirty days from receipt of reply from the registered person in FORM GST ASMT-11
(vi)	Initiation of appropriate action for determination of the tax and other dues under section 73 or section 74, in cases where no reply is furnished by the registered person	Within a period of fifteen days after completion of the period of thirty days of issuance of notice in FORM GST ASMT-10 or such further period as permitted by the proper officer
(vii)	Initiation of appropriate action for determination of the tax and other dues under section 73 or section 74, in cases where reply is furnished by the registered person, but the same is not found acceptable by the proper officer	Within thirty days from receipt of reply from the registered person in FORM GST ASMT-11
(viii)	Reference, if any, to the Audit Commissionerate or the anti-evasion wing of the Commissionerate for action, under section 65 or section 66 or section 67, as the case may be.	Within thirty days from receipt of reply from the registered person in FORM GST ASMT-11 or within a period of forty-five days of issuance of FORM GST ASMT-10, in case no explanation is furnished by the registered person.

* w.e.f. 01st July 2024 the application has been shifted to GST Back Office.



4.4.3. Assessment in certain cases- Section 62,63 / Rule 100

- The Assessment of Tax Liability on a Taxable person can be initiated in certain cases like Non-Filers & Stop Filers of the returns filed under Section 39 (Liability return-GSTR-3B) or Section 45 (Final Return-GSTR-10) and Unregistered persons. The assessment orders shall be issued within a period of **five (05) Years** from the date specified under Section 44 of CGST Act, 2017 for filing Annual Return for the financial year to which tax not paid relates.
- For Summary Assessments, action must be taken within reasonable time in the interest of revenue.
- The proper officer shall issue Notice in Form GST DRC -01 and after allowing time of **15 days** for such person to furnish reply. pass an order in
 - Form GST ASMT - 13 for Section 62 cases (Assessment of Non-filers)
 - Form GST ASMT - 15 for Section 63 cases (Assessment of unregistered person)
 - Form GST ASMT - 16 for Section 64 cases (Summary Assessment)
- Summary thereof in Form GST-DRC-07.

5
YEARS

15
DAYS



15
WORKING
DAYS

3
MONTHS

6
MONTHS

30
DAYS

4.5. Audit by Tax Authorities (Section 65, Rule 101)

4.5.1 Departmental Audit: (Section 65 / Rule 101)

- The registered person shall be informed by a notice not less than **15 working days** prior to conduct of Audit.
- The officer must complete the audit within **3 months** from the date of commencement of the audit.
- The Commissioner may extend this time by a further period but not exceeding **6 months** for reasons recorded in writing.
- Commencement of Audit means the date on which the records or other documents called for by the authorities are made available by the registered person or actual institution of Audit at the place of business whichever is later.
- On conclusion of Audit, the findings must be communicated to the taxpayer in FORM GST ADT-02 within **30 days** of conclusion of audit.
- If tax liability is identified, a demand notice may follow under Section 73 or 74 or 74A.



4.5.2 Special Audit: (Section 66 / Rule 102)

- Special Audit is conducted with the help of Chartered Accountant or Cost Accountant.
- The registered person shall be issued direction in form GST ADT-03
- The nominated CA / CMA shall complete the audit and submit the report within **90 days**
- The Assistant Commissioner on an application made to him either by the Taxpayer or the CA/CMA may extend this time by a further period but not exceeding **90 days**.
- On conclusion of the Special Audit, the registered person shall be informed of the findings of Special Audit in Form GST-ADT-04.

90
DAYS



30
DAYS

6
MONTHS

4.6. Inspection, Search & Seizure and Arrest: - (Section 67,68,69 / Rule 139/140)

- No fixed timeline for initiating inspection, but it must be based on reasons recorded in writing.
- The documents or books or things seized shall be retained by such officer only so long as may be necessary for examination, inquiry or proceedings.
- The documents not relied upon for issue of Notice shall be returned to such person within a period of not exceeding **30 days** of issue of Notice.
- The goods seized shall be released on provisional basis upon execution of Bond and furnishing of a security, or on payment of applicable tax, interest and penalty.
- Where the goods or things seized are of perishable or hazardous in nature and if the taxable person pays the amount as assessed, the goods, the goods shall be released forthwith on proof of payment.
- Where any goods are seized and no notice in respect thereof is given within **6 months** of seizure the goods shall be returned to the person from whose possession they were seized.



- The period of 6 months can be extended by the proper officer for a further period of **6 months** on showing of sufficient Grounds.
- Where a person is arrested, the officer authorised to arrest shall inform the arrested person the grounds of arrest and produce him before a magistrate within **24 hours**

6
MONTHS

24
HOURS



4.7. Adjudication - Demand Notices, Orders & Recovery (Sec. 73 to 79, Rule 142)

3
MONTHS

3
YEARS

6
MONTHS

4.7.1. Normal Cases

(Section 73 - No Fraud/Suppression)

- Show Cause Notice (SCN) / Statement of Demand (SoD) must be issued at least **3 months** before the time limit for issuing an order.
- The order must be passed within **3 years** from the due date of filing the annual return (Form GSTR-9) for the relevant financial year.
- Extended timelines for FY 2018-19 (up to 30th April 2024) and FY 2019-20 (up to 31st August 2024) were provided due to COVID-19-related delays.
- If tax is paid voluntarily with interest before SCN, no further proceedings are required.

4.7.2. Fraud/Suppression Cases

(Section 74 - Fraud/Suppression)

- SCN / SoD must be issued at least **6 months** before the time limit for issuing an order.



- The order must be passed within **5 years** from the due date of filing the annual return for the relevant financial year.
- If tax, interest, and reduced penalty (15% or 25%) are paid before SCN or within **30 days** of SCN, proceedings shall be deemed to be concluded.

5
YEARS

30
YEARS

4.7.3. New combined timelines for Normal cases and Fraud Cases from the FY 2024-25:- (Section 74A)

- Show Cause Notice (SCN) / Statement of Demand (SoD) must be issued within **42 months** from the due date of filing the annual return (Form GSTR-9) for the relevant financial year.
- The order must be passed within **12 months** from the date of issuance of Notice.
- If the order could not be passed within the specified time, the Commissioner or the officer nominated by him can extend the time for period by a maximum of **six months**.

42
MONTHS

12
MONTHS

4.7.4. General Provisions (Section 75)

- Where a notice or issuance of Order is stayed by an order of the Court, the

6
MONTHS



period of such stay shall be excluded in computing the timelines under Section 73/74/74A.

- No adjournment for Personal Hearing shall be granted for more than three times to a person.
- The adjudication proceedings are deemed to be concluded if the Order is not issued within the timelines specified under Section 73/74/74A.

4.7.5. Tax collected but not paid to Government (Section 76)

NO
TIME LIMIT

1
YEAR

- **No time limit** has been prescribed for issuing a Show Cause Notice for demanding the amounts collected as Tax but not paid to the Government.
- The Proper Officer shall issue an order within **one year** from the date of issue of Notice.

4.7.6. Initiation of Recovery Proceedings (Section 78, 79, 80, 83 /Rule 143-144)

- Any amount payable by the taxable person in pursuance of an Order passed under this Act shall be paid by such



person within **3 months** from the date of service of such order, failing which recovery proceedings can be initiated.

- If the proper officer considers expedient in the interest of revenue may require the person to make such payments within such period less than **three months** as may be specified.
- The Commissioner may for reasons recorded in writing may extend the timelines for payment or allow payment by instalments not exceeding **24 months** subject to conditions as may be prescribed.
- In the interest of Revenue, the Commissioner may provisionally attach any property including bank account belonging to the taxable person and every such provisional attachment shall cease to have effect after expiry of **one year** from the date of Provisional Attachment Order.
- In cases of recovery by sale of goods under the control of proper officer the last date for submission of bid are the date of auction shall not be earlier than **15 days** from the date of issue of notice in FORM GST DRC-10 (Rule 144).

3
MONTHS

24
MONTHS

1
YEAR

15
DAYS



4.7.7. Waiver of Penalty and Interest (Sections 128 A/ Rule 164)

- The waiver covers only a timeline from 01-07-2017 to 31-03-2020. (ie. 2017-18 / 2018-19 & 2019-20) only for normal cases (i.e. Sec 73 cases).
- The last date for making payments is **31-03-2025** which is the Notified date.
- Upon filing of Form GST SPL-01 or Form GST SPL-02, the proper officer shall examine the application and in case of discrepancy shall issue a notice (Form GST SPL-03) within a period of **Three months**.
- If the Proper officer is satisfied with the eligibility of the applicant, he shall pass an order within **Three months** of the date of filing of the Application.
- In cases where a notice has been issued and no reply is received from the applicant, the final order shall be passed within **four months** of the issuance of Notice.
- Where no order is issued within the time limit prescribed in sub-rule (13) of rule 164, the application filed in FORM GST SPL-01 or FORM GST SPL -02, as the case may be, shall be deemed to be approved and Order in Form GST SPL 05 will be made available on the Portal.

3
MONTHS

4
MONTHS



4.7.8. Time limit expiry for Demands and Orders (Section 73/74/74A)

FY	GSTR-9 due date	Section 73		Section 74		Section 74A	
		SCN	Order	SCN	Order	SCN	Order
2017-18	7-Feb-20	30-Sep-23	31-Dec-23	7-Aug-24	7-Feb-25	N.A	N.A
2018-19	31-Dec-20	31-Jan-24	30-Apr-24	30-Jun-25	31-Dec-25	N.A	N.A
2019-20	31-Mar-21	31-May-24	31-Aug-24	30-Sep-25	31-Mar-26	N.A	N.A
2020-21	28-Feb-22	30-Nov-24	28-Feb-25	31-Aug-26	28-Feb-27	N.A	N.A
2021-22	31-Dec-22	30-Sep-25	31-Dec-25	30-Jun-27	31-Dec-27	N.A	N.A
2022-23	31-Dec-23	30-Sep-26	31-Dec-26	30-Jun-28	31-Dec-28	N.A	N.A
2023-24	31-Dec-24	30-Sep-27	31-Dec-27	30-Jun-29	31-Dec-29	N.A	N.A
2024-25	31-Dec-25	N.A	N.A	N.A	N.A	30-Jun-29	30-Jun-30 extendable upto 31-Dec-30
2025-26	31-Dec-26	N.A	N.A	N.A	N.A	30-Jun-30	30-Jun-31 extendable upto 31-Dec-31



4.8. Advance Rulings (Section 98, 100/Rule 104)

4.8.1. Processing Applications

- The Authority for Advance Ruling (AAR) must pronounce its ruling within **90 days** from the date of receipt of the application.
- If the AAR is unable to decide the issue due to disagreement, the matter is referred to the Appellate Authority for Advance Ruling (AAAR), which must decide within **90 days**.

90
DAYS

4.8.2. Appellate Authority for Advance Ruling

- The Jurisdictional Officer, or the Applicant aggrieved by the Advance Rulings shall file an appeal within a period of **30 days** from the date of Order.
- The Appellate Authority for Advance Rulings can allow an additional period not exceeding **30 days** if sufficient cause is shown.
- The appellate authority for Advance Rulings shall pass an order within **90 days** from the date of filing Appeal on the Advance Ruling.

30
DAYS

90
DAYS



4.9. Appeals and Revisions (Sections 107-108, Rule 108-109)

4.9.1. Departmental Appeals (Section 107)

- If the Principal Commissioner/ Commissioner disagrees with an order passed by a subordinate officer, a review must be initiated, and an application must be filed before the Appellate Authority within **6 months** from the date of communication of the order.
- The appellate authority can allow an additional period of **One Month** if sufficient cause is shown.
- The Appellate Authority wherever it is possible to do so, hear and decide the appeal within **1 year** from the date of filing.
- Applications for withdrawal of Appeal to be decided within **7 days** of filing such Appeal.

4.9.2. Revisional Authority (Section 108)

- The revisional authority can review an order passed by a subordinate officer within **3 years** from the date of the order.

6
MONTHS

1
MONTH

1
YEAR

7
DAYS

3
YEARS



- No revision can be undertaken if the matter is already under appeal or decided by a higher authority.

4.9.3. Appeal to GSTAT (Section 112)

- If the Principal Commissioner/Commissioner disagrees with an order passed by the Appellate Authority, he may direct an officer to file an Appeal with the GST Appellate Tribunal (GSTAT) within a period of **six months** from the date of passing the order by the Appellate Authority or the date notified by the Government for filing the application before Appellate Tribunal, whichever is later.
- The GSTAT may admit an appeal and allow an additional period of **three months** after expiry of the original period if sufficient cause is shown.
- The tribunal can amend the Order by rectifying the mistakes apparent on records within **three months** of the date of passing the Order.

6
MONTHS

3
MONTHS

180
DAYS

4.9.4. Appeal to High Court (Section 117)

- An appeal to High Court shall be filed within a period of **180 days** from the date on which the order appealed against is received by the aggrieved person.



- The High Court may entertain the appeal even after the expiry of the appeal period if sufficient cause is shown.
- Appeal to Supreme Court (Supreme Court Rules 2013):
- The Appeal to Supreme Court shall be filed within **90 days** from the date of judgement or order.

90
DAYS

4.9.5. Rectification of errors

The Authority who has passed or issued any decision or order or notice or certificate or any other document may rectified any error which is apparent on the face of the record either on his own motion or where such error is brought to his notice by any officer appointed under GST Law or by the affected person may rectify the same within the period of **3 months** from the date of issue of such decision as case may be.

3
MONTHS



24
HOURS

3
DAYS

30
MINUTES

4.10. Miscellaneous Actions – Time Lines

4.10.1. E-way Bill Verification

- The summary report of every inspection in transit shall be recorded online by the Proper Officer in Part-A of Form GST EWB-03 within **24 hours** of Inspection.
- The final report shall be recorded in Part-B of Form GST EWB-03 within **three days**.
- The Commissioner or the officer authorised by him on sufficient grounds being shown extend the time for recording the final report Part-B of Form GST EWB-03 for a further period not exceeding **three days**.
- When a vehicle is intercepted and detained for a period exceeding **30 minutes** the transporter may upload the information in Form GST EWB-04 on common portal.
- The format of FORMS GST MOV-01 to GST MOV-11 have been prescribed in terms of Circular No: 41/15/2018-GST, dt:13-04-2018



4.10.2. Annual Return Scrutiny (GSTR-9)

- No fixed timeline, but officers align scrutiny with adjudication timelines (**3 years for normal cases, 5 years for fraud cases**).

3/5
YEARS

4.10.3. Summons under Section 70

- **No fixed timeline**, but summons must be issued with reasonable notice, and proceedings must follow natural justice principles.

NO
TIME LIMIT



4: A. Timelines for Conclusion of Various Processes from Tax Officer Perspective

A: Registration

Sl No	Number of Days	Subject	Processes or Procedures	Action Owner	Place of Action
1	7 working days	Registration	Examine new registration application (Section 22 & 24, Rule 8-9)	Superintendent	Range / CPC
2			Grant approval for registration if application is complete	Superintendent	Range / CPC
3			Issue notice for additional information or clarification	Superintendent	Range / CPC
4			Applicant response to notice	Superintendent	Range / CPC
5			Grant registration upon satisfactory response	Superintendent	Range / CPC
6			Reject application if no response/ no satisfactory response received	Superintendent	Range / CPC
7			Deemed approval if no action taken within timeline	Superintendent	Range / CPC
8	15 days		Registration timeline from Aadhar Authentication or full application submission	Superintendent	Range / CPC



Roles, Responsibilities & Timelines

A Handbook for CGST Officers

Sl No	Number of Days	Subject	Processes or Procedures	Action Owner	Place of Action
9	5 working days		Physical verification prior to completion of 15 days from application (if required before grant)	Inspector	Range
10	15 days		Submission of physical verification report after grant of registration	Superintendent	Range
11	30 days		Notice to explain non-compliance for cancellation proceedings (Section 29, Rule 20, 21, 21A, 22)	Superintendent	Range
12	7 working days		Response to notice for cancellation	Superintendent	Range
13	30 days		Cancel registration if response satisfactory	Superintendent	Range
14	90 days		File revocation application for cancelled registration (Section 29, Rule 23)	Superintendent	Division
15	180 days		Condonation of delay for revocation application	Additional Commissioner / Joint Commissioner	Commissionerate (ADC/JC/ Commissioner)



Timelines for Conclusion of Various Processes from Tax Officer Perspective

B: Refunds

Sl No	Number of Days	Subject	Processes or Procedures	Action Owner	Place of Action
1	15 days	Refunds	Issue acknowledgment for refund application (FORM GST RFD-02) (Section 54, Rule 89-92)	Assistant Commissioner	Division
2	60 days		Pass refund order if application complete (FORM GST RFD-06)	Assistant Commissioner	Division
3	61st day onwards		Interest at 6% if refund delayed beyond 60 days	Assistant Commissioner	Division
4	7 days		Provisional refund (90% amount) for exports/other notified cases	Assistant Commissioner	Division
5	15 days		Issue deficiency memo (FORM GST RFD-03) if refund application incomplete	Assistant Commissioner	Division
6	15 days		Reply to notice of inadmissible refund (FORM GST RFD-08 to FORM GST RFD-09)	Assistant Commissioner	Division
7	60 days		Final decision on all refund types	Assistant Commissioner	Division



Timelines For Conclusion of Various Processes from Tax Officer Perspective

C: Provisional Assessment

SI No	Number of Days	Subject	Processes or Procedures	Action Owner	Place of Action
1	90 days	Provisional Assessment	Pass order for provisional assessment (Section 60, Rule 98)	Assistant Commissioner	Division
2	6 months		Pass final order for provisional assessment (extendable by ADC/JC for 6 months)	Additional Commissioner / Joint Commissioner	Commissionerate (ADC/JC)
3	48 Months		Pass final order for provisional assessment (extendable by Commissioner up to 4 years)	Commissioner	Commissionerate (Commissioner)
4	7 working days		Release security after finalization of provisional assessment	Assistant Commissioner	Division



Timelines For Conclusion of Various Processes from Tax Officer Perspective

D: Scrutiny of Assessments

Sl No	Number of Days	Subject	Processes or Procedures	Action Owner	Place of Action
1	30 days	Scrutiny of Assessment	Issuance of scrutiny notice (FORM GST ASMT-10)	Superintendent	Range
2	30 days		Close scrutiny if response in satisfactory (FORM GST ASMT-12)	Superintendent	Range
3	15 days		Initiate action if no response to scrutiny notice	Superintendent	Range
4	30 days		Initiate action if response unsatisfactory	Superintendent	Range
5	5 years		Issue assessment orders for non-filers/stop filers/unregistered persons (Section 62, 63, Rule 100)	Superintendent	Range



Timelines For Conclusion of Various Processes from Tax Officer Perspective

E: Audit and Special Audit

Sl No	Number of Days	Subject	Processes or Procedures	Action Owner	Place of Action
1	15 working days	Audit & Special Audit	Notice prior to departmental audit (Section 65, Rule 101)	Assistant Commissioner	Audit Circle
2	3 months		Complete departmental audit (extendable by Commissioner up to 6 months)	Commissioner	Audit Circle
3	30 days		Communicate audit findings (FORM GST ADT-02)	Assistant Commissioner	Audit Circle
4	90 days		Complete special audit by CA/CMA (Section 66, Rule 102) (extendable by 90 days)	Assistant Commissioner	Commissionerate



Timelines for Conclusion of Various Processes from Tax Officer Perspective

F: Investigation

Sl No	Number of Days	Subject	Processes or Procedures	Action Owner	Place of Action
1	30 days	Investigation	Return documents not relied upon after notice issuance (Section 67, 68, 69, Rule 139/140)	Investigating Officer	Commissionerate / DGGI
2	6 months		Return seized goods if no notice issued (extendable by 6 months)	Investigating Officer	Commissionerate / DGGI
3	24 hours		Inform arrested person of grounds and produce before magistrate	Investigating Officer	Commissionerate / DGGI



Timelines for Conclusion of Various Processes from Tax Officer Perspective

G: Adjudication/Recovery/Waiver of Interest

Sl No	Number of Days	Subject	Processes or Procedures	Action Owner	Place of Action
1	3 years	Adjudication Process	Pass order for normal cases (Section 73)	Proper Officer as specified according to monetary limits	Range/Division/Commissionerate (Subject To ADJN Powers)
2	5 years		Pass order for fraud/suppression cases (Section 74)	Proper Officer as specified according to monetary limits	Range/Division/Commissionerate (Subject To Adjudication Powers)
3	42 months		Issue SCN/SoD for FY 2024-25 onwards (Section 74A)	Proper Officer as specified according to monetary limits	Range/Division/Commissionerate (Subject To Adjudication Powers)
4	12 months		Pass order from SCN issuance (extendable by 6 months) (Section 74A)	Proper Officer as specified according to monetary limits	Range/Division/Commissionerate (Subject To Adjudication Powers)
5	3 months	Recovery of Arrears	Payment of amount per order before recovery proceedings (Section 78, 79, Rule 143-144)	Assistant Commissioner	Recovery Officer-Commissionerate



Sl No	Number of Days	Subject	Processes or Procedures	Action Owner	Place of Action
6	24 months		Maximum instalment period for payment	Commissioner	Commissionerate
7	1 year		Provisional attachment of property ceases	Commissioner	Commissionerate
8	3 months	Special Provision for Waiver of Interest Under Sec:128A	Examine waiver application (FORM GST SPL-03)	Proper Officer as specified according to monetary limits for adjudication of the case	Adjudication Officer
9	3 months		Pass order if waiver application satisfactory	Proper Officer as specified according to monetary limits for adjudication of the case	Adjudication Officer
10	4 months		Pass final order if no response to waiver notice	Proper Officer as specified according to monetary limits for adjudication of the case	Adjudication Officer



Timelines for Conclusion of Various Processes from Tax Officer Perspective

H: Advance Rulings

SI No	Number of Days	Subject	Processes or Procedures	Action Owner	Place of Action
1	90 days	Advance Rulings	Pronounce advance ruling (Section 98, Rule 104)	Additional Commissioner / Joint Commissioner	Advance Ruling Authority
2	90 days		Appellate Authority decision on advance ruling	Chief Commissioner	Chief Commissioner Office



Timelines for Conclusion of Various Processes from Tax Officer Perspective

J: Appeals

Sl No	Number of Days	Subject	Processes or Procedures	Action Owner	Place of Action
1	30 days	Appeals	File appeal against advance ruling (extendable by 30 days)	Additional Commissioner / Joint Commissioner	Chief Commissioner Office
2	6 months		Departmental appeal against subordinate order (Section 107) (extendable by 1 month)	Assistant Commissioner	Commissionerate
3	1 year		Decide appeal wherever possible	Assistant Commissioner	Commissionerate
4	3 years		Review order by revisional authority (Section 108)	Commissioner	Revisional Authority
5	6 months		Appeal to GSTAT (extendable by 3 months)	Assistant Commissioner	GST Appellate Tribunal
6	3 months		Amend GSTAT order for mistakes	Adjudicating Authority	GST Appellate Tribunal
7	180 days		Appeal to High Court (extendable if sufficient cause shown)	Assistant Commissioner	Commissionerate



Timelines for Conclusion of Various Processes from Tax Officer Perspective

K: Transit Verification

Sl No	Number of Days	Subject	Processes or Procedures	Action Owner	Place of Action
1	24 hours	Transit Verification	Record summary report of e-way bill inspection (FORM GST EWB-03 Part-A)	Investigating Officer	Commissionerate/ DGGI (Transit Inspection)
2	3 days		Record final e-way bill inspection report (FORM GST EWB-03 Part-B) (extendable by 3 days)	Investigating Officer	Commissionerate/ DGGI (Transit Inspection)



5. Instructions & Guidelines

5.1 Registration

5.2 Refunds

5.3 Demands & Recovery, Adjudication

5.4 Inspection, Search & Seizure

5.5 Arrest & Prosecution

5.6 Assessment, Scrutiny & Audit

5.7 Offences & Penalties

5.8 Clarificatory Instructions

5.9 Miscellaneous



5.1 Registration

03/2019-20 [GST-INV]	Monitoring of Companies under the process of strike off u/s 248 of Companies Act, 2013.
Instruction No. 03/2023-GST	Guidelines for processing application for registration.

5.2 Refunds

Instruction No. 2/1/2020-GST	Implementation of decision to expedite pending refund claims - reg.
Instruction No. 03/2022-GST	Procedure relating to sanction, post-audit and review of refund claims
Instruction No. 04/2022-GST	Manner of processing and sanction of IGST refunds, withheld in terms of clause (c) of sub-rule (4) of rule 96, transmitted to the jurisdictional GST authorities under sub- rule (5A) of rule 96 of the CGST Rules, 2017.

5.3 Demands & Recovery, Adjudication

01/2021-22 [GST-INV]	Reporting of major cases of GST evasion.
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02/2021-22 [GST-INV-DR]	Issuance of SCNS in Time Bound Manner- Regarding.
Instruction No. 02/2025 - GST	Guidelines for recovery under section 79 for cases covered under explanation to Section 75(12) of the CGST Act, 2017
Instruction No. 02/2024-GST	Procedure to be followed in departmental appeal file cases against interest and / or penalty only related to section 128A of CGST Act, 2017. Guidelines for intimation of recovery proceedings before three months from the date of service of demand order.

5.4 Inspection, Search & Seizure

01/2020-21 [GST-INV- DGOV Ref]	Instructions / Guidelines regarding procedures to be followed during Search Operation.
Instruction No. 01/2022-23 [GST-INV]	Deposit of tax during the course of search, inspection or investigation
Instruction No. 03/2022-23 [GST-INV] 01/2022-23	Guidelines for issuance of summons under Section - 70 of CGST Act, 2017



5.5 Arrest & Prosecution

01/2019-20 [GST-INV- Arrest-caveat]	Arrest under GST- Filing of Caveat in Hon'ble Supreme Court.
02/2019-20 [GST-INV- Arrest-caveat]	Direction of Hon'ble Supreme Court in the matter of SLP No. 4322-4324/2019.
Instruction No. 02/2022-23 [GST-Inv.]	Guidelines for Arrest and Bail in relation to offences punishable under GST Law.
Instruction No. 04/2022-23 [GST-Inv.]	Guidelines for launching of prosecution under the Central Goods & Services Tax Act, 2017
Instruction No. 01/2023-24-GST	Guidelines for CGST Field Formations in maintaining ease of doing business while engaging with regular Tax payers.
Instruction No 01/2022-23-GST	Guidelines for recovery under section 79 for cases covered under explanation to Section 75(12) of the CGST Act, 2017

5.6 Assessment, Scrutiny & Audit

Instruction No. 02/2022-GST	Standard Operating Procedure (SOP) for Scrutiny of returns for FY 2017-18 and 2018-19
Instruction No. 02/2023-GST	Standard Operating Procedure (SOP) for Scrutiny of returns from FY 2019-20 onwards.



5.7 Offences & Penalties

02/2021-22 [GST-INV-ISP]	Protocol for sharing of information by Law and Enforcement Agencies & Department with Central Economic Intelligence Bureau.
Instruction No. 02/2022-23- [GST-INV]	Guidelines for arrest and bail in relation to offences punishable under the CGST Act, 2017.
Instruction No. 03/2022-23 [GST-INV]	Guidelines on Issuance of Summons Under Section 70 of the Central Goods & Services Tax Act, 2017

5.8 Clarificatory Instructions

3/2/2020-GST	Payment of GST by real estate promoter/ developer supplying construction of residential apartment etc, on the shortfall value of inward supplies from registered supplier at the end of the financial year-reg.
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5.9 Miscellaneous

Corrigendum [GST INV-OD]	Corrigendum to Instruction No. 01/2020-21.
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6. Circulars & Instructions

- 6.1 Accounts & Records**
- 6.2 Appeals**
- 6.3 Taxability**
- 6.4 Clarificatory Circulars**
- 6.5 Demands & Recovery**
- 6.6 Inspection, Search & Seizure**
- 6.7 ITC**
- 6.8 Place of Supply**
- 6.9 Proper Officer**
- 6.10 Rate & Classification**
- 6.11 Refund**
- 6.12 Registration**
- 6.13 Returns**
- 6.14 SOP**
- 6.15 Transitional Provisions**
- 6.16 Value of Supply**
- 6.17 Miscellaneous**



6.1 Accounts & Records

23/23/2017- GST	Issues in respect of maintenance of books of accounts relating to additional place of business by a principal or an auctioneer for the purpose of auction of tea, coffee, rubber etc.
Corrigendum	Corrigendum to Circular No. 23/23/2017-GST dated 21st December 2017 issued vide F. No. 349/58/2017- regarding
198/10/2023 GST	Issues clarified pertaining to e-invoice

6.2 Appeals

25/25/2017- GST	Manual filing of applications for Advance Ruling and appeals before Appellate Authority for Advance Ruling.
132/2/2020 - GST	Clarification in respect of appeal in regard to non-constitution of Appellate Tribunal -reg.
207/1/2024 - GST	Reduction of Government Litigation – fixing monetary limits for filing appeals or applications by the Department before GSTAT, High Courts and Supreme Court



6.3 Taxability

19/19/2017- GST	Clarification on taxability of custom milling of paddy.
44/18/2018- CGST	Issue related to taxability of 'tenancy rights' under GST- Regarding.
55/29/2018- GST	Taxability of services provided by Industrial Training Institutes (ITI) .
66/40/2018- GST	GST on Residential programmes or camps meant for advancement of religion, spirituality or yoga by religious and charitable trusts
77/51/2018- GST	Denial of composition option by tax authorities and effective date thereof
82/01/2019- GST	Applicability of GST on various programmes conducted by the Indian Institutes of Managements (IIMs).
83/02/2019- GST	Applicability of GST on Asian Development Bank (ADB) and International Finance Corporation (IFC).
84/03/2019- GST	Clarification on issue of classification of service of printing of pictures covered under 998386.
85/04/2019- GST	Clarification on GST rate applicable on supply of food and beverage services by educational institution.



86/05/2019- GST	GST on Services of Business Facilitator (BF) or a Business Correspondent (BC) to Banking Company.
100/19/2019- GST	GST Applicability on Seed Certification Tags.
101/20/2019- GST	GST exemption on the upfront amount payable in installments for long term lease of plots, under Notification No. 12/2017, Central Tax (Rate), S.No. 41, dated 28.06.2017.
109/28/2019- GST	Clarification on issues related to GST on monthly subscription/contribution charged by a Residential Welfare Association from its members.
114/33/2019- GST	Clarification on scope of support services to exploration, mining or drilling of petroleum crude or natural gas or both.
115/34/2019- GST	Clarification on issue of GST on Airport levies.
116/35/2019- GST	Levy of GST on the service of display of name or placing of name plates of the donor in the premises of charitable organisations receiving donation or gifts by individual donors.



117/36/2019- GST	Clarification on applicability of GST exemption to the DG Shipping approved maritime courses conducted by Maritime Training Institutes of India.
119/38/2019- GST	Clarification regarding taxability of supply of securities under Securities Lending Scheme, 1997.
130/2019- GST	RCM on renting of motor vehicles.
140/10/2020 - GST	Clarification in respect of levy of GST on Director's Remuneration.
149/05/2021- GST	Clarification regarding applicability of GST on supply of food in Anganwadis and Schools.
150/06/2021- GST	Clarification regarding applicability of GST on the activity of construction of road where considerations are received in deferred payment (annuity).
151/07/2021- GST	Clarification regarding GST on supply of various services by Central and State Board (such as National Board of Examination)
170/02/2022- GST	Mandatory furnishing of correct and proper information of inter-State supplies and amount of ineligible/blocked Input Tax Credit and reversal thereof in return in FORM GSTR- 3B and statement in FORM GSTR-1



- 178/10/2022-GST GST applicability on liquidated damages, compensation and penalty arising out of breach of contract or other provisions of law
- 11/11/2017-GST Clarification on taxability of printing contracts.
- 12/12/2017-GST Seeks to clarify the applicability of GST on the superior kerosene oil [SKO] retained for the manufacture of Linear Alkyl Benzene [LAB].

6.4 Clarificatory Circulars

- 14/14/2017-GST Procedure regarding procurement of supplies of goods from DTA by (EOU)/ (EHTP Unit / STP Unit/BTP Unit.
- 21/21/2017-GST GST dated 22.11.2017 is issued to clarify on Inter-state movement of rigs, tools and spares, and all goods on wheels [like cranes].
- 22/22/2017-GST Clarification on issues regarding treatment of supply by an artist in various States and supply of goods by artists from galleries.
- 30/04/2018-GST GST dated 25.01.2018 clarification regarding supplies made to the Indian Railways classifiable under any chapter, other than Chapter 86.



32/06/2018-GST	Clarifications regarding GST in respect of certain services as decided in 25th GST Council meeting.
34/08/2018-GST	Clarification regarding GST in respect of certain services.
35/09/2018-GST	Clarification regarding taxable services provided by the member of the Joint Venture(JV) to the JV and vice versa and inter se between the members of the JV.
38/12/2018-GST	Clarifications on issues related to Job Work.
47/21/2018-GST	Clarifications of certain issues under GST.
57/31/2018-GST	Scope of Principal-agent relationship in the context of Schedule I of the CGST Act.
61/35/2018-GST	E-way bill in case of storing of goods in godown of transporter.
65/39/2018-GST	Guidelines for Deductions and Deposits of TDS by the DDO under GST
67/41/2018-GST	Modification to the Guidelines for Deductions and Deposits of TDS by the DDO under GST as clarified in Circular No. 65/39/2018-DOR dated14.09.2018 - reg
72/46/2018-GST	Circular to clarify the procedure in respect of return of time expired drugs or medicines
73/47/2018-GST	Scope of principal and agent relationship under Schedule I of CGST Act, 2017 in the context of del-credere agent.



- 74/48/2018-GST Circular clarifying collection of tax at source by Tea Board of India.
- 75/49/2018-GST Guidelines for processing of applications for financial assistance under the Central Sector Scheme named 'Seva Bhoj Yojna' of the Ministry of Culture
- Corrigendum Corrigendum to Circular No. 76/50/2018-GST
- 76/50/2018-GST Clarification on certain issues (sale by government departments to unregistered person; leviability of penalty under section 73(11) of the CGST Act; rate of tax in case of debit notes / credit notes issued under section 142(2) of the CGST Act; applicability of notification No. 50/2018-Central Tax; valuation methodology in case of TCS under Income Tax Act and definition of owner of goods) related to GST
- 87/06/2019-GST Seeks to clarify meaning of the term "eligible duties" in section 140(1) of CGST Act, 2017.
- 88/07/2019-GST Seeks to make amendments in the earlier issued circulars in wake of amendments in the CGST Act, 2017 (which shall come into force w.e.f. 01.02.2019).
- 90/09/2019-GST Seeks to clarify situations of compliance of rule 46(n) of the CGST Rules, 2017 while issuing invoices in case of inter- State supply.



- 91/10/2019-GST Seeks to give clarification regarding tax payment made for supply of warehoused goods while being deposited in a customs bonded warehouse for the period July, 2017 to March, 2018.
- 92/11/2019-GST Circular clarifying various doubts related to treatment of sales promotion scheme under GST
- 93/12/2019-GST Seeks to clarify nature of supply of Priority Sector Lending Certificates (PSLC)-regarding
- 102/21/2019-GST Clarification regarding applicability of GST on additional / penal interest-reg
- Corrigendum Corrigendum to Circular No.102/21/2019- GST
- 105/24/2019-GST Clarification on various doubts related to treatment of secondary or post-sales discounts under GST - reg.
- 107/26/2019-GST Seeks to clarify various doubts related to supply of Information Technology enabled Services (ITeS services).
- 108/27/2019-GST Seeks to clarify issues regarding procedure to be followed in respect of goods sent / taken out of India for exhibition or on consignment basis for export promotion.
- 112/31/2019-GST Seeks to with draw Circular No.105/24/2019-GST dated 28.06.2019.



120/39/2019- GST	Clarification on the effective date of explanation inserted in notification No. 11/2017- CTR dated 28.06.2017, Sr. No. 3(vi).
121/40/2019- GST	Clarification related to supply of grant of alcoholic liquor license.
126/45/2019- GST	Clarification on scope of the notification entry at item (id), related to job work, under heading 9988 of Notification No. 11/2017-Central Tax (Rate) dated 28-06-2017-reg.
127/46/2019- GST	Seeks to ab-initio withdraw the Circular No. 107/26/2019 dated 18.07.2019.
134/04/2020- GST	Seeks to clarify issues in respect of issues under GST law for companies under Insolvency and Bankruptcy Code, 2016
138/08/2020- GST	Seeks to clarify 'issues in respect of challenges faced by the registered persons in implementation of provisions of GST Laws'
142/12/2020- GST	Clarification of issues relating to application of sub-rule (4) of rule 36 of the CGST Rules, 2017, cumulatively for the months of February, 2020 to August, 2020
146/02/2021- GST	Clarification in respect of applicability of Dynamic Quick Response (QR) Code on B2C invoices and compliance of notification 14/2020- Central Tax dated 21st March, 2020 - Reg.



156/12/2021- GST	Clarification in respect of applicability of Dynamic Quick Response (QR) Code on B2C invoices and compliance of notification 14/2020- Central Tax dated 21st March, 2020 - Reg.
157/13/2021-GST	Clarification regarding extension of limitation under GST Law in terms of Hon'ble Supreme Court's Order dated 27.04.2021.
159/15/2021- GST	Clarification on doubts related to scope of "Intermediary"
160/16/2021- GST	Clarification in respect of certain GST related issues
Corrigendum	Corrigendum to Circular No.160/16/2021- GST
165/21/2021	Clarification in respect of applicability of Dynamic Quick Response (QR) Code on B2C invoices and compliance of notification 14/2020- Central Tax dated 21st March, 2020
172/04/2022- GST	Clarification on various issue pertaining to GST
185/17/2022- GST	Clarification with regard to applicability of provisions of section 75(2) of Central Goods and Services Tax Act, 2017 and its effect on limitation
186/18/2022- GST	Clarification on various issue pertaining to GST



187/19/2022-GST Clarification regarding the treatment of statutory dues under GST law in respect of the taxpayers for whom the proceedings have been finalised under Insolvency and Bankruptcy Code, 2016

6.5 Demands & Recovery

42/16/2018-GST Clarifying the procedure for recovery of arrears under the existing law and reversal of inadmissible input tax credit.

58/32/2018-GST Recovery of arrears of wrongly availed CENVAT credit under the existing law and inadmissible transitional credit.

171/03/2022-GST Clarification on various issues relating to applicability of demand and penalty provisions under the Central Goods and Services Tax Act, 2017 in respect of transactions involving fake invoices.

192/04/2023-GST Clarification on charging of interest under section 50(3) of the CGST Act, 2017, in cases of wrong availment of IGST credit and reversal thereof.



6.6 Inspection, Search & Seizure

- 41/15/2018-GST Clarifying the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances.
- 49/23/2018-GST Seeks to modify Circular No. 41/15/2018-GST
- 64/38/2018-GST Modification of the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances, as clarified in Circular Nos. 41/15/2018-GST dated 13.04.2018 and 49/23/2018-GST dated 21.06.2018 - regarding

6.7 ITC

- 16/16/2017-GST Clarifications regarding applicability of GST and availability of ITC in respect of certain services.
- 33/07/2018-GST Directions under Section 168 of the CGST Act regarding non-transition of CENVAT credit under section 140 of CGST Act or non-utilization thereof in certain cases-reg.
- 96/15/2019-GST Seeks to clarify issues in respect of transfer of input tax credit in case of death of sole proprietor.



- 98/17/2019-GST Seeks to clarify the manner of utilization of input tax credit post insertion of the rule 88A of the CGST Rules.
- 193/05/2023-GST Clarification to deal with difference in Input Tax Credit (ITC) availed in FORM GSTR-3B as compared to that detailed in FORM GSTR-2A for the period 01.04.2019 to 31.12.2021.
- 231/25/2024-GST Clarification on availability of input tax credit in respect of demo vehicles.
- 123/42/2019-GST Seeks to clarify restrictions in availment of input tax credit in terms of sub-rule (4) of rule 36 of CGST Rules, 2017.
- 133/03/2020-GST Seeks to clarify issues in respect of apportionment of input tax credit (ITC) in cases of business reorganization under section 18 (3) of CGST Act read with rule 41(1) of CGST Rules
- 174/06/2022-GST Prescribing manner of re-credit in electronic credit ledger using FORM GST PMT-03A.
- 183/15/2022-GST Clarification to deal with difference in Input Tax Credit (ITC) availed in FORM GSTR-3B as compared to that detailed in FORM GSTR-2A for FY 2017-18 and 2018-19
- 184/16/2022-GST Clarification on the entitlement of input tax credit where the place of supply is determined in terms of the proviso to sub-section (8) of section 12 of the Integrated Goods and Services Tax Act, 2017



6.8 Place of Supply

103/22/2019-GST	Clarification regarding determination of place of supply in certain cases-reg.
118/37/2019-GST	Clarification regarding determination of place of supply in case of software/design services related to Electronics Semi-conductor and Design Manufacturing (ESDM) industry.
203/15/2023-GST	Clarification regarding determination of place of supply in various cases

6.9 Proper Officer

9/9/2017-GST	Authorized officer for enrollment of Goods and Services Tax Practitioner.
31/05/2018-GST	Proper officer under sections 73 and 74 of the Central Goods and Services Tax Act, 2017 and under the Integrated Goods and Services Tax Act, 2017.
69/01/2022-GST	Amendment to Circular No.31/05/2018- GST, dated 9th February, 2018 on 'Proper officer under sections 73 and 74 of the Central Goods and Services Tax Act, 2017 and under the Integrated Goods and Services Tax Act, 2017



6.10 Rate & Classification

- 46/20/2018-GST Applicable GST rate on Priority Sector Lending Certificates (PSLCs), Renewable Energy Certificates (RECs) and other similar scrips -regarding.
- 50/24/2018-GST Seeks to withdraw Circular No. 28/02/2018-GST dated 08.01.2018 as amended vide Corrigendum dated 18.01.2018 and Order No 02/2018-CT dated 31.03.2018-reg.
- 51/25/2018-GST Applicability of GST on ambulance services provided to Government by private service providers under the National Health Mission (NHM)
- 52/26/2018-GST Circular No. 52/26/2018-GST dated 09.08.2018 i.r.o. clarification regarding applicability of GST rates on various goods and services.
- 53/27/2018-GST Circular No. 53/27/2018-GST dated 09.08.2018 i.r.o. clarification regarding applicability of GST on petroleum gases retained for the manufacture of petrochemical and chemical products
- 54/28/2018-GST Circular No. 54/28/2018-GST dated 09.08.2018 i.r.o. classification of fertilizers supplied for use in the manufacture of other fertilizers at 5 % GST rate.



62/36/2018-GST	Levy of GST on Priority Sector Lending Certificate-reg.
80/54/2018-GST	Clarification regarding GST rates & classification (goods)
81/55/2018-GST	Seeks to clarify GST rate for Sprinkler and Drip irrigation System including laterals.
163/19/2021-GST	Clarification regarding GST rates & classification (goods) based on the recommendations of the GST Council in its 45th meeting held on 17th September, 2021 at Lucknow-reg.
164/20/2021-GST	Clarifications regarding applicable GST rates & exemptions on certain services.
167/23/2021-GST	On service supplied by restaurants through e-commerce operators-reg.
177/09/2022-GST	Clarifications regarding applicable GST rates & exemptions on certain services.
179/11/2022-GST	Clarification regarding GST rates & classification (goods) based on the recommendations of the GST Council in its 47th meeting held on 28th - 29th June, 2022 at Chandigarh
189/11/2023-GST	Clarification regarding GST rates and classification of certain goods.
190/02/2023-GST	Clarification regarding GST rates and classification of certain services.



13/13/2017-GST	Clarification of classification of cut pieces of fabric under GST.
20/20/2017-IGST	GST dated 22.11.2017 is issued to clarify classification and GST rate on Terracotta idols.
27/01/2018-GST	Clarifications regarding levy of GST on accommodation services, betting and gambling in casinos, horse racing, admission to cinema, homestays, printing, legal services etc.
28/02/2018-GST	Clarifications regarding GST on College Hostel Mess Fees.
Corrigendum	Corrigendum to Circular No. 28/02/2018-GST
29/3/2018-GST	GST dated 25.01.2018 seeks to clarify applicability of GST on Polybutylene feedstock and Liquefied Petroleum Gas retained for the manufacture of Poly Iso Butylene and Propylene or Di-butyl para Cresol.
Corrigendum	Corrigendum to Circular No. 97/16/2019- GST
97/16/2019-GST	Circular clarifying issues regarding exercise of option to pay tax under notification No. 2/2019- CT(R) dt 07.03.2019 issued.



113/32/2019-GST	Clarification regarding GST rates & classification (goods) Circular-reg.
152/08/2021-GST	Clarification regarding rate of tax applicable on construction services provided to a Government Entity, in relation to construction such as of a Ropeway on turnkey basis
153/09/2021-GST	GST on milling of wheat into flour or paddy into rice for distribution by State Governments under PDS
154/10/2021-GST	GST on service supplied by State Govt. to their undertakings or PSUs by way of guaranteeing loans taken by them
155/11/2021-GST	Clarification regarding GST rate on laterals/ parts of Sprinklers or Drip Irrigation System

6.11 Refund

2/2/2017-GST	Issues related to furnishing of Bond/ Letter of Undertaking for Exports-Reg.
4/4/2017-GST	Regarding issues related to Bond/Letter of Undertaking for exports without payment of integrated tax-Reg.
5/5/2017 - GST	Circular on Bond/LUT in case of exports without payment of integrated tax.
8/8/2017-GST	Clarification on issues related to furnishing of Bond/LUT for exports.



- 17/17/2017 -GST Manual filing and processing of refund claims in respect of zero-rated supplies. Rescinded vide Circular No. 125/44/2019 - GST dated 18.11.2019.
- 18/18/2017 -GST Refund of unutilized input tax credit of GST paid on inputs in respect of exporters of fabrics.
- 24/24/2017-GST Manual filing and processing of refund claims on account of inverted duty structure, deemed exports and excess balance in electronic cash ledger. Rescinded vide Circular No. 125/44/2019 - GST dated 18.11.2019.
- 36/10/2018-GST Processing of refund application for UIN entities.
- 37/11/2018-GST Clarifications on exports related refund issues. Rescinded vide Circular No. 125/44/2019 - GST dated 18.11.2019.
- 40/14/2018-GST Clarification on issues related to furnishing of Bond/Letter of Undertaking for exports-Reg.
- 43/17/2018-GST Clarifying the issues arising in refund to UIN.
- 45/19/2018-GST Clarification on refund related issues. Rescinded vide Circular No. 125/44/2019 - GST dated 18.11.2019.
- Corrigendum Corrigendum to Circular No. 45/19/2018-GST



- 48/22/2018-GST Circulars clarifying miscellaneous issues related to SEZ and refund of unutilized ITC for job workers.
- 56/30/2018-GST Clarification on removal of restriction on refund of accumulated Input Tax Credit on fabrics.
- 59/33/2018-GST Clarification on refund related issues. Rescinded vide Circular No. 125/44/2019 - GST dated 18.11.2019.
- 60/34/2018-GST Processing of refund applications filed by Canteen Stores Department (CSD).
- 63/37/2018-GST Clarification regarding processing of refund claims filed by UIN entitles
- Corrigendum Corrigendum to Circular No. 63/37/2018 - GST
- 68/42/2018-GST Notifications issued under CGST Act, 2017 applicable to Goods and Services Tax (Compensation to States) Act, 2017
- 70/44/2018-GST Clarification on certain issues related to refund. Rescinded vide Circular No. 125/44/2019 - GST dated 18.11.2019.
- 78/52/2018-GST Clarification on export of services under GST
- 79/53/2018-GST Clarification on refund related issues. Rescinded vide Circular No. 125/44/2019 - GST dated 18.11.2019.
- 94/13/2019-GST Seeks to clarify certain refund related issues under GST. Rescinded vide Circular No. 125/44/2019 - GST dated 18.11.2019.



104/23/2019- GST	Processing of refund applications in FORM GST RFD-01A submitted by taxpayers wrongly mapped on the common portal-reg.
106/25/2019- GST	Refund of taxes paid on inward supply of indigenous goods by retail outlets established at departure area of the international airport beyond immigration counters when supplied to outgoing international tourist against foreign exchange - reg.
110/29/2019 -GST	Seeks to clarify the eligibility to file a refund application in FORM GST RFD-01 for a period and category.
111/30/2019 -GST	Seeks to clarify procedure to claim refund in FORM GST RFD-01 subsequent to favourable order in appeal or any other forum.
125/44/2019 -GST	Seeks to clarify the fully electronic refund process through FORM GST RFD-01 and single disbursement.
135/05/2020 -GST	Circular on Clarification on refund related issues - Reg
139/09/2020- GST	Clarification on Refund Related Issues.
147/03/2021- GST	Seeks to clarify certain refund related issues GST
162/18/2021- GST	Clarification in respect of refund of tax specified in section 77(1) of the CGST Act and section 19(1) of the IGST Act.



166/22/2021-GST	Circular on Clarification on refund related issues
168/24/2021-GST	Mechanism for filing of refund claim by the taxpayers registered in erstwhile Union Territory of Daman & Diu for period prior to merger with U.T. of Dadra & Nagar Haveli.
173/05/2022-GST	Clarification on issue of claiming refund under inverted duty structure where the supplier is supplying goods under some concessional notification.
175/07/2022-GST	Manner of filing refund of unutilized ITC on account of export of electricity.
176/08/2022-GST	Withdrawal of Circular No.106/25/2019- GST dated 29.06.2019.
181/13/2022-GST	Clarification on refund related issues
188/20/2022-GST	Prescribing manner of filing an application for refund by unregistered persons
197/09/2023-GST	Clarification on refund-related issues



6.12 Registration

- 1/1/2017-GST Proper officer for provisions relating to Registration and Composition levy under the Central Goods and Services Tax Act, 2017 or the rules made thereunder-Reg.
- 3/3/2017 - GST Proper officer relating to provisions other than Registration and Composition under the Central Goods and Services Tax Act, 2017-Reg.
- 69/43/2018-GST Circular on Standard Operating Procedure for Processing of Applications for Cancellation of Registration submitted in FORM GST REG-16
- 95/14/2019-GST Seeks to clarify verification for grant of new registration.
- 99/18/2019-GST Seeks to clarify the extension in time under sub-section (1) of section 30 of the Act to provide a one time opportunity to apply for revocation of cancellation of registration on or before the 22nd July, 2019 for the specified class of persons for whom cancellation order has been passed up to 31st March, 2019.
- 223/17/2024-GST Amendment in Circular no. 1/1/2017 in respect of Proper officer for provisions relating to Registration and Composition levy under the Central Goods and Services Tax Act, 2017 or the rules made thereunder.



- 148/04/2021-GST Seeks to prescribe Standard Operating Procedure (SOP) for implementation of the provision of extension of time limit to apply for revocation of cancellation of registration under section 30 of the CGST Act, 2017 and rule 23 of the CGST Rules, 2017.
- 158/14/2021-GST Clarification regarding extension of time limit to apply for revocation of cancellation of registration in view of Notification No. 34/2021-Central Tax dated 29th August, 2021
- 71/45/2018-GST Clarification on issues pertaining to registration as a casual taxable person & recovery of excess Input Tax Credit distributed by an Input Service distributor
- 145/01/2021-GST Seeks to prescribe Standard Operating Procedures in implementation of the Provisions of suspension of Registration of Registration under Rule (2A) of Rule 21A of CGST Rules 2017.

6.13 Returns

- 7/7/2017-GST System based reconciliation of information furnished in FORM GSTR-1 and FORM GSTR-2 with FORM GSTR-3B - regarding.
- 15/15/2017-GST Due date for generation of FORM GSTR-2A and FORM GSTR-1A in accordance with the extension of due date for filing FORM GSTR-1 and FORM GSTR-2 respectively.



26/26/2017-GST	Filing of returns under GST.
89/08/2019-GST	Seeks to clarify situations of mentioning details of inter-State supplies made to unregistered persons in Table 3.2 of FORM GSTR-3B and Table 7B of FORM GSTR-1.
246/03/2025-GST	Clarification on applicability of late fee for delay in furnishing of FORM GSTR-9C
124/43/2019-GST	Seeks to clarify optional filing of annual return under notification No.47/2019-Central Tax dated 9th October, 2019.
143/13/2020-GST	Provisions relating to Quarterly Return Monthly Payment Scheme

6.14 SOP

39/13/2018-GST	Setting up of an IT Grievance Redressal Mechanism to address the grievances of taxpayers due to technical glitches on GST Portal-reg.
122/41/2019-GST	Generation and quoting of Document Identification Number (DIN) on any communication issued by the officers of the Central Board of Indirect Taxes and Customs (CBIC) to tax payers and other concerned persons- reg.



128/47/2019 -GST	Generation and quoting of Document Identification Number (DIN) on any communication issued by the officers of the Central Board of Indirect Taxes and Customs (CBIC) to tax payers and other concerned persons.
131/01/2020- GST	Standard Operating Procedure (SOP) to be followed by exporters -reg.
136/06/2020- GST	Clarification in respect of various measures announced by the Government for providing relief to the taxpayers in view of spread of Novel Corona Virus (COVID-19) - Reg
137/07/2020- GST	Circular clarifying issues in respect of challenges faced by registered persons in implementation of provisions of GST issued - Reg
141/11/2020- GST	Clarification in respect of various measures announced by the Government for providing relief to the taxpayers in view of spread COVID-19
129/48/2019 - GST	Standard Operating Procedure to be followed in case of non-filers of returns-reg.
145/01/2021- GST	Standard Operating Procedure (SOP) for implementation of the provision of suspension of registrations under sub-rule (2A) of rule 21A of CGST Rules, 2017.



6.15 Transitional Provisions

- | | |
|-----------------|---|
| 180/12/2022-GST | Guidelines for filing/revising TRAN-1/ TRAN-2 in terms of order dated 22.07.2022 & 02.09.2022 of Hon'ble Supreme Court in the case of Union of India vs. Filco Trade Centre Pvt. Ltd |
| 182/14/2022-GST | Guidelines for verifying the Transitional Credit in light of the order of the Hon'ble Supreme Court in the Union of India vs. Filco Trade Centre Pvt. Ltd., SLP(C) No. 32709-32710/2018, order dated 22.07.2022 & 02.09.2022 5.16 Value of Supply |

6.16 Value of supply

- | | |
|-----------------|--|
| 06/06/2017-CGST | Issued to clarify classification and GST rate on lottery. |
| 195/07/2023-GST | Clarification on availability of ITC in respect of warranty replacement of parts and repair services during warranty period CGST |
| 244/01/2025-GST | Regularizing payment of GST on co-insurance premium apportioned by the lead insurer to the co-insurer and on ceding /re-insurance commission deducted from the reinsurance premium paid by the insurer to the reinsurer. |



6.17 Miscellaneous

144/14/2020-GST	Waiver from recording of UIN on the invoices for the months of April 2020 to March 2021
161/17/2021-GST	Clarification relating to export of services-condition (v) of section 2(6) of the IGST Act 2017
138/08/2020-GST	Clarification of Certain Challenges faced by Registered persons in implementation of certain provisions of GST Laws.
204/16/2023-GST	Clarification on issues pertaining to taxability of personal guarantee and corporate guarantee in GST
206/18/2023-GST	Clarifications regarding applicability of GST on certain services.
236/30/2024-GST	Clarification regarding the scope of “as is / as is, where is basis” mentioned in the GST Circulars issued on the basis of recommendation of the GST Council in its meetings
243/37/2024-GST	Clarification on various issues pertaining to GST treatment of vouchers



Appendix - I


मंडालिका श्रीनिवास भारा.से.
Mandalika Srinivas, I.R.S.
प्रधान मुख्य आयुक्त
Principal Chief Commissioner

भारत सरकार
GOVERNMENT OF INDIA
विद्युत मंत्रालय, राजस्व विभाग
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE
प्रधान मुख्य आयुक्त भारत और केन्द्रिय उत्पन्न शुल्क का कार्यालय, चेन्नई अंचल
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF
GST AND CENTRAL EXCISE, TAMIL NADU AND PUDUCHERRY
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Date: 18.01.2023

I am extremely delighted to see the Handbook on “Roles and Responsibilities” for CGST Officers, prepared based on the initiative of the young inspectors of Chennai Outer CGST Commissionerate. It is commendable that the handbook is being released at an appropriate time, as many officers are appointed in the recent past; and several others are promoted to the higher cadres and have assumed new functional roles, after the recent annual cycle of promotions.

2. The Handbook, a ready reckoner, would certainly help the officers of all Ranks, within an Executive CGST Commissionerates, to get a clear idea of their functions, as mandated in the CGST Act, 2017 and the Rules made there under.

3. I am very pleased to see that it is designed in a user-friendly manner so that the officers can navigate to know his/her roles/responsibilities, as per the GST law, with ease. I appreciate the efforts in providing the time limits prescribed in law and more importantly, the hyperlinks to the relevant Circulars/Notifications/Instructions associated with each function, which further enhances the usefulness of this Handbook.

4. My best complements to all the officers who had taken this novel initiative for their contribution; and I wish them a very bright career. I also congratulate the Commissioner, Chennai Outer CGST and his entire team of officers for coming out with this Handbook.

(Mandalika Srinivas)



Appendix - II



एम जी तमिल वलवन, आई. आर. एस.,
आयुक्त
M.G. THAMIZH VALAVAN, I.R.S.,
COMMISSIONER

केन्द्रीयमालऔरसेवाकरऔरकेन्द्रीयउत्पादशुल्कआयुक्तकाकार्यालय,
चेन्नईआउटरआयुक्तालय
Office of the Commissioner of GST and Central Excise,
Chennai Outer Commissionerate
न्यूटॉवर्स, नं. 2054-1, द्वितीयएवेन्यू, 12वीं मुख्य सड़क,
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Date: 23.01.2023

I am glad to note that Chennai Outer Commissionerate is bringing out a booklet on "Roles and Responsibilities" for CGST officers.

The book will be handy for all the officers right from Inspector to the Principal Commissioner to know their roles in the GST Regime. The responsibilities are mapped with relevant provisions of law for easy reference. Further, the e-book version also gives hyperlinks to the relevant circulars, etc. in relation to the assigned roles of these officers.

I take this opportunity to extend my gratitude to Shri. Mandalika Srinivas, Principal Chief Commissioner of GST & Central Excise, Tamilnadu & Puducherry Zone and the officers at the Zonal office for offering very valuable suggestions to improve the text.

This booklet would have not been possible without the active contribution from newly joined Inspectors under the guidance of Shri. Paritosh Vineet Vyas, Deputy Commissioner supported by Shri. C. Mohan Gopu, Additional Commissioner. My sincere appreciation to all of them in particular the new Inspectors who have started their career in government with such a wonderful endeavour.

It is my sincere hope that the book will serve its intended purpose and make CGST administration even more effective.


(M. G. THAMIZH VALAVAN)
COMMISSIONER



Appendix - III

FOREWORD

Chennai Outer GST & CEx is immensely pleased to share the “Handbook on Roles & Responsibilities for CGST officers”. The handbook is intended to serve as a quick reckoner for officers of all ranks in an Executive GST Commissionerate- from the Inspector to the Principal Commissioner- of their statutory roles as defined in the Goods & Services Act, 2017.

The handbook has been divided into four sections- the first two dealing with the basic functional units of the GST architecture- the Ranges manned by the Superintendents & Inspectors and the Divisions headed by the Deputy or Assistant Commissioners. The next two sections focus on the roles of the senior management- the Joint and Additional Commissioners and the (Principal) Commissioners. This handbook, apart from acting as a guide, is also intended to help officers appreciate the roles of other officers in the chain of command and ensure that instances of overreach beyond one's executive powers are avoided.

For the ease of reference, all Sections and Rules dealing with a common subject have been collected under a single heading. Their content has been condensed and simplified for easy understanding. Wherever applicable, statutory time limits have been highlighted in bold. Hyperlinks to subject- specific Instructions, Circulars, and Notifications have been provided in the E-version of this handbook to allow officers to read more on the subject.

It is noteworthy that the initial draft of the Handbook was prepared by the team of Inspectors who have been freshly recruited into the CBIC fraternity and are posted to Chennai Outer GST. This assignment in the early part of their service paves the way for a career deep rooted in a culture of continuous learning and academic enquiry.

We are immensely grateful to Shri Mandalika Srinivas, Principal Chief Commissioner, Tamil Nadu & Puducherry GST Zone for his guidance and encouragement and to Dr. MG Thamizhvalavan, Commissioner, Chennai Outer GST for his leadership. It is hoped that this handbook will be especially helpful for officers who have seen a change in their functional roles after the annual cycle of promotions. We request all readers and users of the Handbook to share their opinion and suggestions on improving the text further. It shall be our constant endeavor to update the E-version of this Handbook when demanded by future changes in the statute. We solicit your support and cooperation for the same.

- Parithosh Vineet Vyas
Deputy Commissioner

Disclaimer

1. The contents given in this book are for CGST Tax officer's awareness and educational purposes only.
2. The readers may refer to the legal text for understanding the details and legal implications.
3. The book has been updated as on February 2025.

ROLES, RESPONSIBILITIES TIMELINE



**National Academy of Customs,
Indirect Taxes and Narcotics (NACIN)**
Zonal Training Institute, Chennai

