



**OFFICE OF THE COMMISSIONER
GST COMMISSIONERATE JAMMU
OB-32, RAIL HEAD COMPLEX, JAMMU, J&K-180012**

Trade Notice No. 05/2017

Subject: Officer authorized for enrolling or rejecting application for Goods and Services Tax Practitioner-Reg.

Kind Attention of all the members of Trade and Industry and others concerned is invited to Circular No. 9/9/2017-GST dated 18.10.2017 issued by the Central Board of Excise & Customs vide F.No. 349/75/2017-GST on the subject which is as under;

“In pursuance of clause (91) of section 2 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and subject to sub-section (2) of section 5 of the Central Goods and Services Tax Act, 2017, the Board, hereby specifies the Assistant Commissioner/Deputy Commissioner, having jurisdiction over the place declared as address in the application for enrolment as Goods and Service Tax Practitioner in FORM GST PCT-1 submitted in terms of sub-section (1) of section 48 of the Central Goods and Services Tax Act, 2017 read with sub-rule (2) of rule 83 of the Central Goods and Service Tax Rules, 2017 as the officer authorized to approve or reject the said application.

2. It is also clarified than the applicant shall be at liberty to choose either the Centre or the State as the enrolling authority. The choice will have to be specified by the applicant in Item 1 of Part B of FORM GST PCT-1.

3. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of this office.

4. The Trade & Industry Associations/Chambers of Commerce are requested to bring the contents of the Trade Notice to the notice of all their members for information and necessary action.

C.No. IV-16(13) Hq/Tech/GST Trade Notice/Jmu/17

(Signature)
(GYAN SARVAR)
Commissioner

Dated: 07.12.2017

Copy to:-

- The Chief Commissioner, CGST Zone Chandigarh for kind information please.
- The Assistant Commissioner, GST Division, Jammu-I/Jammu-II/Samba/Srinagar.
- The Assistant Commissioner (Systems), Central Tax, J&K, Jammu with a request to upload this notice on official website.
- Notice Board at Headquarter Office.

(Signature)
Assistant Commissioner (Technical)