No. CT/GST-10/2017/177.- In exercise of the powers conferred by Clause (91) of section 2 of the Assam Goods and Services Tax Act, 2017 (Assam Act XXIII of 2017) (hereinafter referred to as the said Act) and subject to sub-section (2) of section 5 of the said Act, the Commissioner of State tax, Assam hereby assigns the officers mentioned in Column (2) of the Table below, the functions as the proper officers in relation to the various sections of the said Act or the rules made thereunder mentioned in the corresponding entry in Column (3) of the said Table:-

<table>
<thead>
<tr>
<th>Serial Number</th>
<th>Designation of the Officer</th>
<th>Functions under Section of the Assam Goods and Services Tax Act, 2017 or the Assam Goods and Services Tax Rule, 2017</th>
</tr>
</thead>
</table>
| 1             | Assistant Commissioner of State Tax or Superintendent of State Tax | i. Sub-section (5) of Section 10  
ii. Sub-section (8) of Section 25  
iii. Proviso to Sub-section (1) of Section 27  
iv. Section 28  
v. Section 29  
vi. Section 30  
vii. Rule 6  
viii. Rule 9  
ix. Rule 10  
x. Rule 12  
xi. Rule 16  
xii. Rule 17  
|xiii. Rule 19  
xiv. Rule 22  
xv. Rule 23  
xvi. Rule 24  |  
xvii. Rule 25  |
| 2             | Inspector of State Tax    | i. Rule 25  |

(Anurag Goel)  
Commissioner of State tax, Assam  
Dispur, Guwahati
Memo No. CT/GST-10/2017/177-A

Copy to:

1) The Additional Chief Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information.
2) The Principal Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information.
3) The Additional Commissioner of State tax, Assam (All) / Joint Commissioner of State tax, Assam (All) for information.
   4) The Deputy Commissioner of State tax (All) for information and necessary action.
5) The Assistant Commissioner of State tax (All) / Superintendent of State tax (All) / Inspector of State tax (All) for information and necessary action.

Commissioner of State tax, Assam
Dispur, Guwahati