

**ORDER**

**By the Commissioner of State Tax,**

**Gujarat State, Ahmedabad**

Dated the <sup>14<sup>th</sup></sup> February, 2018

No.GSL/S.5(1)/B.16

Specification of Proper officers under the Gujarat Goods and Services Tax Act, 2017

In exercise of the power conferred upon me by sub-section (1) of section 5 read with clause (8) of section 2 of the Gujarat Goods and Services Tax Act, 2017 and the rules framed thereunder, I do hereby assign the functions to be performed under this Act by an appellate authority as defined in clause (8) of section 2 under section of the said Act mentioned in the entry in column (2) of the Schedule below and described in the corresponding entries at column (3) of the said Schedule to the appellate authority specified in the corresponding entry in column (4) thereof, subject to the condition that the functions hereby assigned shall be performed only within their jurisdiction unless specific jurisdiction is mentioned there against.

**SCHEDULE-A**

<b>Sl. No</b>	<b>Section</b>	<b>Functions Assigned</b>	<b>Designation of Appellate authority</b>
(1)	(2)	(3)	(4)
1	107	Appeals to appellate authority	Additional Commissioner, Joint Commissioner (Appeals), Deputy Commissioner (Appeals)

  
(P. D. Vaghela)

Commissioner of State Tax  
Gujarat State, Ahmedabad