

**GOVERNMENT OF TELANGANA  
COMMERCIAL TAXES DEPARTMENT**

**TGST Notification No. 13 /2025**

**CCT's Ref No. A(1)/93/2017**

**Dt. 31.05.2025**

- Ref: 1. GO Ms.No.145, Dated. 02-08-2018  
2. TGST Notification No.7/2019 dt.26-02-2019  
3. TGST Notification No :10 /2017, dt. 26.10.2017.  
4. TGST Notification No :27 /2017, dt. 18.11.2019.  
5. TGST Notification No : 11/202025, dt. 08.04.2025.

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In exercise of the authority conferred on him under sub-section (91) of Section 2 read with sub-section (1) of Section 5 of the Telangana Goods and Services Tax Act, 2017, the Commissioner of State Tax has notified the **"Proper Officer"** for various functions referred to in the Act vide ref 3<sup>rd</sup> Cited and amended vide ref. 4<sup>th</sup> and 5<sup>th</sup> cited. It is noticed that notification with regard to certain provisions like attachment of immovable properties etc are to be issued. Hence, by incorporating the same a fresh notification notifying the Proper Officer is hereby issued.

The notification shall now be read as:

**Proper Officers under TGST Act, 2017**

Sl. No.	Sections	Rules	Functions assigned	Proper Officer defined
1	10(5)	6(4), 6(5) & 62(5)	Composition levy and withdrawal of composition	(1) State Tax Officer of the circle having jurisdiction,
2	25	9(1), 9(2), 9(3), 9(4), 9(5), 10(4), 12(2), 12(3), 13(3), 16(1), 16(4), 17(2), 24(1), 24(2), 24(3) & 25	Issue of certificate of registration, including physical visit to the business premises	Any Officer not below the rank of Deputy State Tax Officer authorized by the Assistant Commissioner of State Tax of the circle concerned
3	27(1) Proviso		Registration to a casual taxable person or non-resident taxable person	Any Officer not below the rank of Deputy State Tax Officer authorized by the Assistant Commissioner of State Tax of the circle concerned
4	28(1) & 28(2)	19(1), 19(2), 19(4) & 19(5)	Amendment of certificate of registration	Any Officer not below the rank of Deputy State Tax Officer authorized by the Assistant Commissioner of State Tax of the circle concerned
5	29(1) & 29(2)	22(1), 22(3), 22(4) & 24(4)	Cancellation of certificate of registration	Any Officer not below the rank of Deputy State Tax Officer authorized by the Assistant Commissioner of State Tax of the circle concerned
6	30(1) & 30(2)	23(1), 23(2), 23(3) & 23(4)	Revocation of cancellation of certificate of registration	Any Officer not below the rank of Deputy State Tax Officer authorized by the Assistant Commissioner of State Tax of the circle concerned





7	35(6)	56(6)	Determination of liability on the goods or services or both that are not accounted for in the books of the person	(1) State Tax Officer or Assistant Commissioner of State Tax or Deputy Commissioner of State Tax having jurisdiction, or (2) Any Officer not below the rank of State Tax Officer, authorized by the Joint Commissioner of State Tax or Additional Commissioner of State Tax (Grade-I) or Special Commissioner of State Tax of State Enforcement Wing
8	54(5) & 54(7)	86(4), 87(11), 90(2), 90(3), 92(1), 92(2), 92(3), 92(4), 92(5) & 94	Refund of tax	(1) Deputy Commissioner of State Tax (STU) in respect of STU persons, or (2) Assistant Commissioner of State Tax having jurisdiction, in respect of persons not belonging to STU
9	54(6) & 54(7)	91(1), 91(2) & 91(3)	Refund on provisional basis and making an order for final settlement of the refund claim after due verification of the documents furnished by the applicant	(1) Deputy Commissioner of State Tax (STU) in respect of STU persons, or (2) Assistant Commissioner of State Tax having jurisdiction, in respect of persons not belonging to STU
10	54(10)	96(6)	Withhold the payment of refund or deduct any liabilities from the refund due	(1) Deputy Commissioner of State Tax (STU) in respect of STU persons, or (2) Assistant Commissioner of State Tax having jurisdiction, in respect of persons not belonging to STU
11	60(1), 60(2) & 60(3)	98(2), 98(3), 98(5) & 98(7)	Provisional assessment	(1) Deputy Commissioner of State Tax (STU) having jurisdiction in respect of STU persons, or (2) Assistant Commissioner of State Tax of the circle having jurisdiction, in respect of other persons
12	61(1), 61(2) & 61(3)	99(1) & 99(3)	Scrutiny of returns	(1) Deputy Commissioner of State Tax (STU) having jurisdiction in respect of STU persons, or (2) State Tax Officer of the circle concerned, in respect of persons paying tax under Section 10, or (3) Assistant Commissioner of State Tax of the circle having jurisdiction, in respect of persons falling under categories other than (1) and (2) above. (4) Any Officer not below the rank of State Tax Officer of the division as authorized by the Joint Commissioner of State Tax of the division concerned, in respect of persons not belonging to STU
13	62(1)	100(1) & 100(2)	Assessment of non-filers of returns	(1) Deputy Commissioner of State Tax (STU) having jurisdiction in respect of STU persons, or (2) State Tax Officer of the circle concerned, in respect of persons paying tax under Section 10, or (3) Assistant Commissioner of State Tax of the circle having jurisdiction, in respect of persons falling under categories other than (1) and (2) above.



				(4) Any Officer not below the rank of State Tax Officer of the division as authorized by the Joint Commissioner of State Tax of the division concerned, in respect of persons not belonging to STU
14	63	100(2)	Assessment of unregistered persons	<p>(1) Assistant Commissioner of State Tax or State Tax Officer of the circle concerned having jurisdiction; or</p> <p>(2) Any Officer not below the rank of State Tax Officer in the division, as authorized by the Joint Commissioner of State Tax of the division concerned or</p> <p>(3) Any Officer not below the rank of Assistant Commissioner of State Tax authorized by the Joint Commissioner of State Tax / Addl. Commissioner of State Tax / Spl. Commissioner of State Tax of State Enforcement Wing</p>
15	64(1)	100(3), 100(4) 100(5)	& Summary assessments	<p>(1) In respect of STU persons,            (a) Deputy Commissioner of State Tax (STU) having jurisdiction or            (b) any officer not below the rank of Deputy Commissioner of State Tax working in the division, as authorized by the Joint Commissioner of State Tax of the division concerned, or            (c) any officer not below the rank of Deputy Commissioner of State Tax, as authorized by the Joint Commissioner of State Tax or Additional Commissioner of State Tax or Additional Commissioner of State Tax (GR-I) or Special Commissioner of State Tax of State Enforcement wing or</p> <p>(2) In respect of persons paying tax under Section 10, State Tax Officer of the circle concerned, or</p> <p>(3) Assistant Commissioner of State Tax of the circle concerned having jurisdiction in respect of persons falling under categories other than (1) and (2) above, or</p> <p>(4) Any Officer not below the rank of State Tax Officer in the division, as authorized by the Joint Commissioner of State Tax of the division concerned, in respect of persons other than STU persons, or</p> <p>(5) Any Officer not below the rank of Assistant Commissioner of State Tax authorized by the Joint Commissioner of State Tax / Addl. Commissioner of State Tax / Spl. Commissioner of State Tax of State Enforcement Wing in respect of persons other than those belonging to STU</p>



16	65(1), 65(5), 65(6) & 65(7)	101(2), 101(3), 101(4) 101(5)	&	Audit by tax authorities	<p>(1) In respect of STU persons, (a) Deputy Commissioner of State Tax (STU) having jurisdiction or (b) any officer not below the rank of Deputy Commissioner of State Tax working in the division, as authorized by the Joint Commissioner of State Tax of the division concerned, or (c) any officer not below the rank of Deputy Commissioner of State Tax, as authorized by the Joint Commissioner of State Tax or Additional Commissioner of State Tax or Special Commissioner of State Tax of State Enforcement Wing, or</p> <p>(2) State Tax Officer of the circle concerned, in respect of persons paying tax under Section 10, or</p> <p>(3) Assistant Commissioner of State Tax of the circle having jurisdiction in respect of persons falling under categories other than (1) and (2) above, or</p> <p>(4) Any Officer not below the rank of State Tax Officer of the division as authorized by the Joint Commissioner of State Tax of the division concerned, in respect of persons not belonging to STU, or</p> <p>(5) Any Officer not below the rank of State Tax Officer authorized by the Joint Commissioner of State Tax / Additional Commissioner (Grade-I) of State Tax / Special Commissioner of State Tax of State Enforcement Wing, in respect of persons not belonging to STU.</p>
17	66(6)	102(1) 102(2)	&	Special audit	<p>(1) Deputy Commissioner of State Tax (STU) having jurisdiction in respect of STU persons, or</p> <p>(2) Assistant Commissioner of State Tax of the circle having jurisdiction in respect of other persons, or</p> <p>(3) Any Officer not below the rank of Assistant Commissioner of State Tax of the division as authorized by the Joint Commissioner of State Tax of the division concerned, or</p> <p>(4) Any Officer not below the rank of Assistant Commissioner of State Tax authorized by the Joint Commissioner of State Tax / Additional Commissioner (GR-I) of State Tax / Special Commissioner of State Tax of State Enforcement Wing</p>
18	67(1), 67(2), 67(5), 67(7), 67(8), 67(9), 67(11)& 67(12)	139 & 140		Power of authorizing an Officer for inspection, search and seizure	<p>(1) Joint Commissioner of State Tax of the division concerned, or</p> <p>(2) Joint Commissioner of State Tax or Addl. Commissioner of State Tax or Addl. Commissioner of State Tax (GR-I) of Spl. Commissioner of State Tax of State Enforcement Wing</p>
19	68(3)			Inspection of goods in movement, and verification of documents and devices related to such movement of goods	<p>(1) Any Officer not below the rank of Deputy State Tax Officer of the circle as authorized by the Assistant Commissioner of State Tax of the circle concerned, or</p> <p>(2) Any Officer not below the rank of Deputy State Tax Officer of the division as authorized by the Joint Commissioner of State Tax of the division concerned, or</p>



				(3) Any Officer not below the rank of Deputy State Tax Officer as authorized by the Joint Commissioner of State Tax or Additional Commissioner (GR-I) of State Tax or Special Commissioner of State Tax of State Enforcement Wing
20	70(1)		Power to summon persons to give evidence and produce documents	<p>(1) Any Officer not below the rank of State Tax Officer of the division as authorized by the Joint Commissioner of State Tax of the division concerned, or</p> <p>(2) Any Officer not below the rank of State Tax Officer authorized by the Joint Commissioner of State Tax or Additional Commissioner of State Tax or Additional Commissioner (GR.I) of State Tax or Special Commissioner of State Tax of State Enforcement Wing</p> <p>(3) Any Officer authorized by the Proper Officer under Section 71</p>
21	71(1) & 71(2)		Authorization for access to business premises	<p>(1) Joint Commissioner of State Tax of the division concerned, or</p> <p>(2) Joint Commissioner of State Tax or Additional Commissioner of State Tax or Additional Commissioner (Gr.I) of State Tax or Special Commissioner of State Tax of State Enforcement Wing</p>
22	72(1) & 72(2)		Proper Officers to be assisted by the other Officers	(1) Any officer not below the rank of Deputy State Tax officer
23	73(1), 73(2), 73(3), 73(5), 73(6), 73(7), 73(9) & 73(10)	142	Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized for any reason other than fraud or any wilful misstatement or suppression of facts	<p>(1) In respect of STU persons, (a) Deputy Commissioner of State Tax (STU) having jurisdiction or (b) any officer not below the rank of Deputy Commissioner of State Tax working in the division, as authorized by the Joint Commissioner of State Tax of the division concerned, or (c) any officer not below the rank of Deputy Commissioner of State Tax, as authorized by the Joint Commissioner of State Tax or Additional Commissioner (GR-I) of State Tax or Special Commissioner of State Tax of State Enforcement Wing, or</p> <p>(2) State Tax Officer of the circle concerned having jurisdiction, in respect of persons paying tax under Section 10, or</p> <p>(3) Assistant Commissioner of State Tax of the circle having jurisdiction in respect of persons falling under categories other than (1) and (2) above, or</p> <p>(4) Any Officer not below the rank of State Tax Officer of the division as authorized by the Joint Commissioner of State Tax of the division concerned, in respect of persons not belonging to STU, or</p> <p>(5) Any Officer not below the rank of State Tax Officer authorized by the Joint Commissioner of State Tax / Additional Commissioner (GR-I) of State Tax / Special Commissioner of State Tax of State Enforcement Wing, in respect of persons not belonging to STU.</p>



24	74(1), 74(2), 74(3), 74(5), 74(6), 74(7), 74(9) & 74(10)	142	Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized by reason of fraud or any wilful misstatement or suppression of facts	<p>(1) In respect of STU persons, (a) Deputy Commissioner of State Tax (STU) having jurisdiction or (b) any officer not below the rank of Deputy Commissioner of State Tax working in the division, as authorized by the Joint Commissioner of State Tax of the division concerned, or (c) any officer not below the rank of Deputy Commissioner of State Tax, as authorized by the Joint Commissioner of State Tax or Additional Commissioner (GR-I) of State Tax or Special Commissioner of State Tax of State Enforcement Wing, or</p> <p>(2) State Tax Officer of the circle concerned having jurisdiction, in respect of persons paying tax under Section 10, or</p> <p>(3) Assistant Commissioner of State Tax of the circle having jurisdiction in respect of persons falling under categories other than (1) and (2) above, or</p> <p>(4) Any Officer not below the rank of State Tax Officer of the division as authorized by the Joint Commissioner of State Tax of the division concerned, in respect of persons not belonging to STU, or</p> <p>(5) Any Officer not below the rank of State Tax Officer authorized by the Joint Commissioner of State Tax / Additional Commissioner (GR-I) of State Tax / Special Commissioner of State Tax of State Enforcement Wing, in respect of persons not belonging to STU.</p>
25	75(2), 75(5), 75(6) & 75(8)		General provisions relating to determination of tax	<p>(1) In respect of STU persons, (a) Deputy Commissioner of State Tax (STU) having jurisdiction or (b) any officer not below the rank of Deputy Commissioner of State Tax working in the division, as authorized by the Joint Commissioner of State Tax of the division concerned, or (c) any officer not below the rank of Deputy Commissioner of State Tax, as authorized by the Joint Commissioner of State Tax or Additional Commissioner of State Tax or Additional Commissioner (Gr.I) of State Tax or Special Commissioner of State Tax of State Enforcement Wing, or</p> <p>(2) State Tax Officer of the circle concerned having jurisdiction, in respect of persons paying tax under Section 10, or</p> <p>(3) Assistant Commissioner of State Tax of the circle having jurisdiction in respect of persons falling under categories other than (1) and (2) above, or</p> <p>(4) Any Officer not below the rank of State Tax Officer of the division as authorized by the Joint Commissioner of State Tax of the division concerned, in respect of persons not belonging to STU, or</p> <p>(5) Any Officer not below the rank of State Tax Officer authorized by the Joint Commissioner or Additional Commissioner of State Tax / Additional Commissioner (Gr.I) of State Tax / Special Commissioner of State Tax of State Enforcement Wing, in respect of persons not belonging to STU.</p>

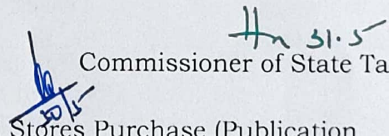


26	76(2), 76(3), 76(6) & 76(8)	142	Action relating to tax collected by a person but not paid to Government	(1) Deputy Commissioner of State Tax (STU) in respect of STU persons, or (2) State Tax Officer or Assistant Commissioner of State Tax of the circle concerned having jurisdiction, in respect of other persons. (3) Adjudicating authority
27	78		Recovery proceedings	(1) Adjudicating authority (2) Deputy Commissioner of State Tax (STU) having jurisdiction in respect of STU persons, or (3) Assistant Commissioner of State Tax of the circle having jurisdiction in respect of other persons, or (4) Any Officer not below the rank of State Tax Officer of the division as authorized by the Joint Commissioner of State Tax of the division concerned.
28	79(1) & 79(3)	143, 144, 145, 146, 151, 152, 153, 154 & 155	Recovery of outstanding dues	(1) Adjudicating authority (2) Deputy Commissioner of State Tax (STU) having jurisdiction in respect of STU persons, or (3) Assistant Commissioner of State Tax of the circle having jurisdiction in respect of other persons, or (4) Any Officer not below the rank of State Tax Officer of the division as authorized by the Joint Commissioner of State Tax of the division concerned.
29	79	147	Attachment of movable or immovable properties	(1) State Tax Officer of the circle. (2) Any Officer not below the rank of State Tax Officer of the division as authorized by the Joint Commissioner of State Tax of the division concerned. (3) Any Officer not below the rank of State Tax Officer as authorized by the Joint Commissioner of State Tax or Additional Commissioner of State Tax or Additional Commissioner of State Tax (Gr. 1) or Special Commissioner of State Tax of State Enforcement Wing.
30	81 Proviso		Transfer of property to be declared as not void in certain cases	(1) Deputy Commissioner of State Tax (STU) having jurisdiction in respect of STU persons, or (2) Assistant Commissioner of State Tax of the circle having jurisdiction in respect of other persons.
31		96A	Furnishing of Bond / Letter of Undertaking in relation to export duty	(1) Deputy Commissioner of State Tax (STU) in respect of STU persons, or (2) Assistant Commissioner of State Tax of the circle concerned having jurisdiction
32	123		Penalty for failure to furnish information return	(1) Any Officer not below the rank of Assistant Commissioner of State Tax having jurisdiction (2) Adjudicating authority
33	126(5)		Consideration of a fact as a mitigating factor when quantifying a penalty	(1) Any Officer not below the rank of Assistant Commissioner of State Tax having jurisdiction (2) Adjudicating authority
34	127		Imposition of penalty in certain cases	(1) Deputy Commissioner of State Tax (STU) having jurisdiction in respect of STU persons, or



				(2) Assistant Commissioner of State Tax of the circle having jurisdiction in respect of other persons, or
				(3) Adjudicating authority
35	129(3)		Detention, seizure and release of goods and conveyances in transit	(1) Assistant Commissioner of State Tax of the circle having jurisdiction; or (2) Any Officer not below the rank of Deputy State Tax Officer of the circle concerned as authorized by the Assistant Commissioner of State Tax of the circle concerned, or (3) Any Officer not below the rank of Deputy State Tax Officer of the division concerned as authorized by the Joint Commissioner of State Tax of the division concerned; or (4) Any Officer not below the rank of Deputy State Tax Officer authorized by the Joint Commissioner of State Tax or Additional Commissioner of State Tax or Additional Commissioner (Gr.I) or Special Commissioner of State Tax of State Enforcement Wing; or (5) A Proper Officer authorized under Section 68
36	129(6) Proviso	141(1)	Permission in respect of perishable or hazardous goods, and likely to depreciate in value	(1) Joint Commissioner of State Tax of the division concerned, or (2) Joint Commissioner of State Tax or Additional Commissioner of State Tax or Additional Commissioner (Gr.I) of State Tax or Special Commissioner of State Tax of State Enforcement Wing (3) An Officer who has authorized a Proper Officer under Section 68
37	130(6) & 130(7)	150	Seeking help of police authorities for confiscation	Any Officer not below the rank of Deputy State Tax Officer
38	142		Miscellaneous transitional provisions	(1) Deputy Commissioner of State Tax (STU) having jurisdiction in respect of STU persons, or (2) Assistant Commissioner of State Tax of the circle having jurisdiction in respect of other persons.

These orders shall be deemed to have come in to force with effect from the date of the notification.

  
Commissioner of State Tax

To:

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), Telangana, Hyderabad for publication of the Notification (2 copies)  
All the Joint Commissioners of State Tax, Telangana State, Hyderabad

Copy to:

The Accountant General, Telangana State, Hyderabad.  
The Law (A) Department  
The Principal Secretary to Hon'ble Chief Minister (NR)  
The P.S. to Special Chief Secretary to Government, Revenue(CT & Ex) Department  
The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building,