



भारत सरकार

केन्द्रीय वस्तु एवं सेवा कर आयुक्त का कार्यालय

केन्द्रीय राजस्व भवन, हाकिमपाडा, सिलीगुड़ी

GOVERNMENT OF INDIA

OFFICE OF THE COMMISSIONER OF CENTRAL GOODS AND SERVICE TAX,  
C. R. BUILDING, HAKIMPADA, SILIGURI-734001, WB

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**F. No. – V (08)01/GST/TN/Tech/Slg.Com/18-19**

**STANDING ORDER NO : 01/2018**

**Dated: 20/04/2018**

**Subject: Proper officer for the purpose of conducting interception and inspection of conveyances and goods, while in movement within the jurisdiction of Siliguri CGST & Central Excise Commissionerate.**

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Attention of all the departmental officers/staff members are invited to the Rules 138 to 138D of CGST Rules, 2017 which lay down, in detail the provisions relating to E-way Bills.

2. As per the said provisions, in case of transportation of goods by Road, an E-way Bill is required to be generated before the commencement of the movement of the consignment. Rule 138A prescribes the documents to be carried by the person-in-charge of a conveyance carrying goods. Rule 138B of the CGST Rules prescribes verification of documents and conveyances by the authorised proper officer. Rule 138C of the said Rules prescribes inspection and verification of goods by the authorised proper officer.

3. Accordingly, by virtue of power conferred upon me under the provisions of Rule 138B of the CGST Rules, 2017, I hereby authorise all CGST officers, not below the Rank of Inspector of CGST, posted in Headquarters Anti-Evasion Unit of Siliguri Commissionerate to be the proper officers for the purpose of Rule 138B and 138C of the CGST Rules, 2017 within the jurisdiction of this Commissionerate till further order.

  
(BAMIN TARI)

आयुक्त/ COMMISSIONER

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**C. No. V(08)01/GST/TN/Tech/Slg.Com/18-19/ 5930 Dated 20-9-18**

Copy to:

1. The Principal Chief Commissioner, CGST & CX, Kolkata Zone for his kind information.
2. The Deputy/Assistant Commissioner of CGST & CX, Cooch Behar/Darjeeling/Dinajpur/ Gangtok/ Jalpaiguri/ Malda/ Siliguri Division for information with a request to circulate it to the Range level.
3. The Deputy/Assistant Commissioner (P&V)/Hdqrs AEU/A&R/Adjudication/LAW/STAT/Computer Cell/Headquarters Pool/TAR for information.
4. ✓ The Superintendent (Systems), Office of the Principal Chief Commissioner, CGST & CX, Kolkata Zone with a request to upload the Standing Order in the departmental website.
5. The Notice Board, C. R. Building, Siliguri.

  
20/09/18

**Assistant Commissioner (Hdqrs Tech)**