

**File No. 12-4/78-EXN-Tax-Part-278/22(a)-  
Government of Himachal Pradesh  
Department of State Taxes and Excise**

**Office Order**

**Dated:**

**Shimla- 171009**

**Dec., 2025**

In exercise of the powers conferred under sub-section (2) of section 4 and sub-sections (1) and (3) of section 5, read with sub-section (2) of section 5 of the Himachal Pradesh Goods and Services Tax Act, 2017 (Act No. 10 of 2017), and in addition to the powers/functions of “Proper Officer” already assigned under various sections of the Himachal Pradesh Goods and Services Tax Act, 2017 vide this Office Order No. 12-4/78-EXN-Tax-Part-278/22(a)-25123 dated 26<sup>th</sup> September, 2024, it is hereby ordered that the following officers of GST wing of the Department of State Taxes and Excise, Himachal Pradesh mentioned in column (2) shall, as per definition under clause (91) of section 2 of the Himachal Pradesh Goods and Services Tax Act, 2017 (Act No. 10 of 2017) also be the “Proper Officer” for the functions under sections mentioned against their designations in column (3):-

<b>Officers posted in Enforcement, Audit, Taxpayer Services and other officers of GST Wing</b>		
<b>Serial Number</b>	<b>Designation</b>	<b>Sections of Himachal Pradesh Goods and Services Tax Act, 2017</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1.	Joint Commissioner of State Taxes and Excise & Above	i. Sub-sections (1), (2), (3), (6), (7), (8), (9) and (10) of Section 74A. ii. Sub-sections (2), (5), (6) and (8) of Section 75.
2.	Deputy Commissioner of State Taxes and Excise	
3.	Assistant Commissioner of State Taxes and Excise	

  
**Dr. Yunus (IAS)**  
**Commissioner of State Taxes and Excise,**  
**Himachal Pradesh**