

CHAPTER - II

ADMINISTRATION

Section 3 : Officers under this Act

The Government shall, by notification, appoint the following classes of officers for the purposes of this Act, namely: —

- (a) [Principal/ Chief] Commissioner of State Tax,
- (b) Special Commissioners of State Tax,
- (c) Additional Commissioners of State Tax,
- (d) Joint Commissioners of State Tax,
- (e) Deputy Commissioners of State Tax,
- (f) Assistant Commissioners of State Tax, and
- (g) any other class of officers as it may deem fit:

Provided that the officers appointed under the Chhattisgarh Value Added Act, 2005 (2 of 2005) shall be deemed to be the officers appointed under the provisions of this Act.
