

**Section 168 : Power to issue instructions or directions**

- (1) The Board may, if it considers it necessary or expedient so to do for the purpose of uniformity in the implementation of this Act, issue such orders, instructions or directions to the central tax officers as it may deem fit, and thereupon all such officers and all other persons employed in the implementation of this Act shall observe and follow such orders, instructions or directions.
- (2) The Commissioner specified in clause (91) of section 2, sub-section (3) of section 5, clause (b) of sub-section (9) of section 25, sub-sections (3) and (4) of section 35, sub-section (1) of section 37, <sup>1</sup>[\*\*\*\*] sub-section (6) of section 39, <sup>2</sup>[<sup>3</sup>section 44], sub-section (4) and (5) of section 52,], <sup>4</sup>[sub-section (1) of section 143 except the second proviso thereof], <sup>5</sup>[\*\*\*\*] clause (l) of sub-section (3) of section 158 and section 167 shall mean a Commissioner or Joint Secretary posted in the Board and such Commissioner or Joint Secretary shall exercise the powers specified in the said sections with the approval of the Board.

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- 1 The words and figures "sub-section (2) of section 38," omitted by [Finance Act, 2022](#) (No. 6 of 2022). It is made effective from 01-10-2022 by [Noti. No. 18/2022-Central Tax](#), dt. 28-09-2022.
  - 2 Inserted by [finance \(No. 2\) Act, 2019](#) (No. 23 of 2019). It is made effective from 01-01-2020 by Noti. No. 01/2020-Central Tax, dt. 01-01-2020.
  - 3 Substituted for the words and figures "sub-section (1) of section 44" by [the Finance Act, 2021 \(No. 13 of 2021\). It is made effective from](#) 01-01-2022 by Noti. No. 39/2021-Central Tax, dt. 21-12-2021.
  - 4 Substituted for "sub-section (5) of section 66, sub-section (1) of section 143" by [Finance Act, 2020 \(No. 12 of 2020\). It is made effective from](#) 30-06-2020 by Noti. No. 49/2020-Central Tax, dt. 24-06-2020.
  - 5 The words "sub-section (1) of section 151," omitted by [the Finance Act, 2021 \(No. 13 of 2021\). It is made effective from](#) 01-01-2022 by Noti. No. 39/2021-Central tax, dt. 21-12-2021.