

**F. No. CBIC-20023/04/2021-GST**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Indirect Taxes and Customs**  
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New Delhi, the 21<sup>st</sup> July, 2022

**Order No. 01/2022-GST**

**Subject: Authorisation under clause (c) of sub-rule (4) of rule 96 of the Central Goods and Services Tax Rules, 2017**

In exercise of powers conferred by clause (c) of sub-rule (4) of rule 96 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as CGST Rules), the Board, hereby authorises the Principal Director General/ Director General of Directorate General of Analytics and Risk Management (DGARM), CBIC, New Delhi to exercise the functions under clause (c) of sub-rule (4) of rule 96 of the CGST Rules, throughout the territory of India.

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(Nimba Ram)  
Additional Commissioner (GST)