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Circular No.169/01/2022-GST New Delhi, dated the 12th March, 2022 F. No. CBIC-20016/2/2022-GST Government of India Ministry of Finance (Department of Revenue) Central Board of Indirect Taxes & Customs, GST Policy Wing To, The Principal Chief Commissioners / Chief Commissioners / Principal Commissioners / Commissioners of Central Tax and Central Tax (Audit) (All) The Principal Directors General / Directors General (All) Madam/Sir, Subject: Amendment to Circular No. 31/05/2018-GST, dated 9th February, 2018 on 'Proper officer under sections 73 and 74 of the Central Goods and Services Tax Act, 2017 and under the Integrated Goods and Services Tax Act, 2017'-reg. Vide Notificat.....