

DELEGATION OF POWERS TO OFFICERS FOR THE ADMINISTRATION OF ACT (SECTION 23, 24)

(to be published in Part-IV of Delhi Gazette(Extra-Ordinary), DEPARTMENT OF TRADE & TAXES GOVT OF NCT OF DELHI (LAW & JUDICIAL BRANCH) ROOM No.601, VYAPAR BHAWAN, NEW ORDER In partial modification of order No. F .2(1 8)/90-PPR/20(0)4 dated 6-12-2004, I. Rajendra kumar as Commissioner, Value Added Tax, Department of Trade & Taxes, in exercise of the powers conferred by section 10 of the Delhi Sales Tax Act, 1975 (No. 43 of 1975) read with rule 13 of the Delhi Sales Tax Rules, 1975 (Now repealed) read with section 106 of the DVAT Act, 2004 (Delhi Act 3 of 2005) read with section 9(2) of the Central Sales Tax Act, 1956 (No. 74 of 1956), do hereby delegate my powers specified in column No. 2 & 3 to the Officers specified in column 4 of the table appended herewith and direct that these officers shall exercise the powers and perform the duties concomitant with such powers, within their respective jurisdiction, till they hold the charge of Ward incharge. Section 2 Under Section 24 Description of power 3 Designation of the officers to whom powers are delegated 4 Assessment of the amount of tax due from a All officers appointed registered or unregistered dealer u/s 23 of under sub-section(2) the DST Act, 1975 irrespective of the amount of Gross Turnover of the dealer for the assessment year. The re-assessment of the amount of tax u/s 24 of the DST Act, 1975 when turnover/ period of assessment escaped from assessment to tax or has been under assessed or has been assessed at a rate lower than the rate at which it is assessable or any deduction had been wrongly made therefrom or in the case where the dealer has concealed, omitted or failed to disclose fully the particulars of such turnover irrespective of the amount of Gross Turnover of the dealer for the assessment year. section 66 of the Delhi Value Added Tax Act, 2004 not below the rank of Assistant Value Added Tax Officer. All officers appointed under sub-section(2) of section 66 of the Value Added Tax Act, 2004 not below the rank of Assistant Value Added Tax Officer. This order shall come into force with immediate effect. (RAJENDRA KUMAR) COMMISSIONER, AT 32- c file/2006-07/æc/- Copy forwarded to the :- 1. 4, 5. 6. 8. 9, Addl. Secy, Co-ordination/Public Relation Deptt., Govt. of NCT of Delhi with the request to get the above notification published in Part- IV of Delhi Gazette (Extra-Ordinary) and it is also requested that 15 copies of the relevant gazette be sent to our department after its publication for reference and further action. Pr. Secy.(Finance) Govt. of NCT of Delhi. Secretary(Law) Govt. of NCT of Delhi. PS to Commissioner, Deptt. of Trade & Taxes. All Spl. Commissioner/Addl. Commissioner/Jt. Commissioner, Department of T&T. All Officers concerned, Department of Trade & Taxes. All VATOs President, Sales Tax Bar Association for information of members- Guard file. JEEV MANKOTIA) VATO (L&J)