

DELEGATION OF POWERS TO OFFICERS FOR THE ADMINISTRATION OF ACT

OFFICE OF THE COMMISSIONER VALUE ADDED TAX DEPARTMENT OF TRADE AND TAXES (POLICY BRANCH) BIKRI KAR BHAWAN, I.P. ESTATE, NEW DELHI-110 002 No. ORDER Dated : 31/10/2005. In supersession and partial modification of all previous orders dated 14-6-2005 & 22-7-2005, 1, R.K. Venna, Commissioner, Delhi Value Added Tax in exercise of the powers conferred by section 68 of the Delhi Value Added Tax (D VAT) Act 2004 (Delhi Act 3 of 2005) read with rule 48 of the Delhi Value Added Tax Rules- 2005, hereby delegate my powers specified in column no. 2 & 3 to the Officers specified in column 4 of the table appended below and direct that these officers shall exercise the powers and perform the duties concomitant with such powers, within their respective jurisdiction. This will be deemed to have come into force w.e.f. 01.04.2005. Sl. No. 1 1 2 3 Section of the Act 2 9(5) 16 (A) 19 Description of powers 3 All powers for rejecting the method adopted by the dealer and calculate the amount of tax credit and prescribe methods for calculating the amount of tax credit or the amount of any adjustment or reduction of a tax credit. All powers to prescribe security, register the casual dealer, issuance of forms, to assess and to release security of casual dealer as per provisions of the section All powers to register the dealer / any person who intends undertake to activity which would make him a dealer Designation of the officer to whom powers delegated 4 All officers appointed under sub- section (2) of 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 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 Delhi Value Added Tax Act, 2004 not below the rank of Assistant Value Added Tax Officer. 4 5 6 7 8 9 10 21(2) 22 25 27 32 33 34 All powers to amend a certificate of registration on application or on own motion. All powers to cancel a certificate of registration. All powers to require a dealer, a person or prescribe class of person to furnish security as a condition for registering a person as a dealer or for refund under section 38 of the Delhi Value Added Tax (DVAT) Act, 2004 including the powers to increase, vary, reduce or waive and forfeiting of the whole or any part of the security furnished by him All powers to require any persons Whether a registered dealer or not, (whether on that persons own behalf or as an agent or trustee) to furnish return. All powers to assess, to re- assess the amount of net tax due for a tax period to the best of his judgment. All powers issues notice of assessment of the penalty and the amount of any penalty assessed. All powers to assess or re- assess dealer as per provision of section 34 of the Act. All officers appointed under sub- section (2) of 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 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 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 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 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 Delhi Value Added Tax Act, 2004, not below the rank of Assistant Value Added Tax Officer. 11 12 38 39 All powers to refund of excess amount of taxpaid and allow to imbursement after of tax levied and collected in respect of sale in Delhi. All officers appointed under sub section (2) of section 66 of the Delhi Value Added Tax Act, 2004 not below the rank of Assistant Value Added Tax Officer. Refund order shall be made by the officers in the manner as below:- a) Refund upto Rs. 1,00,000/- by the Assistant Value Added Tax Officer. b) Refund upto Rs. 2.5 lacs by Value Added Tax Officer. c) However, where the amount of refund is above Rs. 2.5 Lacs and upto Rs.5 Lacs, the Value Added Tax Officer shall issue refund order after obtaining the prior approval of the Deputy Commissioner Commissioner (Operation) and; d) if the amount of refund more than Rs.5 Lacs then Value Added Tax Officer shall issue refund order after obtaining the prior approval of the Additional Commissioner (Operation). All powers to withhold the I) All officers appointed under sub refund in certain cases section (2) of section 66 of the Delhi Value Added Tax Act, 2004 not below the rank of Deputy Commissioner. 2) Refund withholding order shall be made by the officers in the manner as

below:- a) Refund withholding orders upto Rs. 5 Lacs by the Dy. Commissioner/Jt. Commissioner Commissioner/Jt. (Audit)/Dy Commissioner (Key Customer Service Unit) b) Refund withholding order exceeding Rs. 5 Lacs by the Additional Commissioner 13 14 15 16 17 43 46 58 58A 59(1) (Audit), Addl. Commissioner (Key Customer Service Unit) All powers to enforce All Officers appointed under sub payment and recovery of tax, section (2) of section 66 of Delhi interest penalty or other Value Added Tax Act, 2004 not amount due except those below the rank of Assistant Value under sub-section 2 of Added Tax Officer. section 43 All powers of Special Mode All Officers appointed under sub of recovery. section (2) of section 66 of Delhi Value Added Tax Act, 2004 not below the rank of Assistant Value Added Tax Officer. All powers to audit the All Officers appointed under sub business affairs of dealer / section (2) of section 66 of Delhi any person for (a) confirming Value Added Tax Act, 2004 not the assessment under the below the rank of Value Added Tax review or (b) serve a notice Officer. of the assessment or re-assessment of the amount of tax interest and penalty All powers of special audit All Officers appointed under sub and nomination of an section (2) of section 66 of Delhi accountant or the panel of Value Added Tax Act, 2004 not accountants or any other below the rank of Addl. professional or panel of Commissioner (Audit). professionals, to extend the period of report and to determine the expenses of s ecial audit. All powers to inspection of All Officers appointed under sub records, books of accounts, section (2) of section 66 of Delhi registers and other Value Added Tax Act, 2004 not documents, maintained by a below the rank of Assistant Value dealer, or Added Tax Officer. transporter operator of a warehouse at all reasonable time. 18 19 20 21 59(2) All powers to require any All Officers appointed under sub dealer or any other persons, section (2) of section 66 of Delhi including banking Value Added Tax Act, 2004 not a post-office, a below the rank of Assistant Value company, person who transports goods Added Tax Officer posted in Audit or hold goods in custody of Unit, Enforcement Unit, Special delivery to, or on behalf of Assessment Cell, Key Customer any dealer, who maintains or Service Unit and the Officers posted has in his possession books in the Operation unit shall exercise of accounts, registers or the said powers only in the cases of documents relating to the default assessment and verification of business of a dealer, and, in capital goods with the prior approval the case of a person which is of the concerned Zonal Deputy an organization, any officer Commissioner/Joint Commissioner. thereof (i) for production of records, books of accounts, registers and other documents (ii) to answer such questions and (iii) prepare and furnish such additional information. 59(3) All powers to require a All Officers appointed under sub person referred to in sub- section (2) of section 66 of Delhi section (2) (1) to prepare and Value Added Tax Act, 2004 not provide any documents, to below the rank of Assistant Value verify the answers to any Added Tax Officer. questions in the manners specified / prescribed. 59(4) All powers to retain, remove, All Officers appointed under sub take a copies of extracts or section (2) of section 66 of Delhi cause copies or extracts to be Value Added Tax Act, 2004 not made of the said records, below the rank of Assistant Value books of account, registers, Added Tax Officer. and documents without fee by the person in whose custody the records, books of registers, and account, documents are held. 60(1) All powers to inspect the All Officers appointed under sub goods kept at any business section (2) of section 66 of Delhi premises by a dealer, trans- Value Added Tax Act, 2004 not porter or operator of a below the rank of Value Added Tax warehouse at all reasonable Officer. time. 22 23 60(2) All powers to enter and All Officers appointed under sub search any business premises section (2) of section 66 of Delhi or any other place or building; Value Added Tax Act, 2004 not break open the lock of any below the rank of Value Added Tax door, box, locker, safe, Officer. almirah or other receptacle if the keys of the business premises or any other place or building are not readily available; seize and remove any records, books of registers, other accounts, documents or goods; placed mark of identification on any records, books of accounts, registers and other documents or make or cause to be made extracts or copies thereof without charge; make a note or any inventory of any such money or goods found as a result of search or placed mark of identification on such goods and seal the premises including the office shop, godmvn, box, locker, safe, almirah or other receptacle 60(3) All powers to serve on the All Officers appointed under sub (4) 0M,rnerandany person who is in section (2) of section 66 of Delhi immediate possession or Value Added Tax Act, 2004 not control of any records, books of below the rank of Assistant Value registers, other Added Tax Officer. accounts, documents of goods and permit the de-sealing of the premises sealed under clause (f) of sub section (2) of section 60 or release of any records, books of registers other accounts, documents or goods on such terms and conditions including furnishing of security for such some in such forum and manners as may be directed provided

under sub-section (3) 4 of section 60 of the Act. 24 25 26 27 28 29 60(5) All powers to requisition the All Officers appointed under sub (6) 61 62 63 64 services of any Police Officer section (2) of section 66 of Delhi or any public servant or of Value Added Tax Act, 2004 not both to assist him for all or below the rank of Assistant Value of the purposes Added Tax Officer. any specifying under sub-section (2) of the section 60 All powers to stop, search All Officers appointed under sub and detain goods vehicles, section (2) of section 66 of Delhi seize the goods and any Value Added Tax Act, 2004 not documents related to the below the rank of Value Added Tax goods, seize the goods Inspector. vehicles and any documents relating to goods vehicles and to prescribe surety thereof. All powers to keep in All Officers appointed under sub custody any books of section (2) of section 66 of Delhi other Value Added Tax Act, 2004 not accounts, any documents and release of the below the rank of Value Added Tax said records. Officer. All powers to issue receipt All Officers appointed under sub and obtain acknowledgement section (2) of section 66 of Delhi of the receipt to be given to Value Added Tax Act, 2004 not the dealer, person in charge below the rank of Assistant Value goods vehicle or a person Added Tax Officer. present on his behalf of the goods or goods vehicle seized under the Act. All powers for detention and All Officers appointed under sub seize of goods where dealers section (2) of section 66 of Delhi fails provide the Value Added Tax Act, 2004 not to information, fails to permit below the rank of Value Added Tax the inspection, seizure of Officer. goods in respect of which default is committed. 68(3) All powers to supervise (i) All Dy. Commissioners/Jt. review and rectify any Commissioners of Zone I to X decision made or action appointed under sub-section (2) taken by Value Added Tax of Section 66 of the D VAT Act, Authority. 2004 in respect of any decision made or action taken by the Value Added Tax Officers, Assistant Value Added Tax Inspectors of their respective Zones. (ii) Addl. Commissioner in respect of any decision made or action taken by the Deputy Commissioner/Jt. Commissioner of their respective Zones. All powers to impose penalty All Officers appointed under sub under sub-section (4), (7), section (2) of section 66 of Delhi 30 31 32 33 86 86 87 93 (8), (16), Value Added Tax Act, 2004, not (14), (15), (17), (18), (19) & (20) of said below the rank of Value Added Tax section. Officer. All powers to impose penalty All Officers appointed under sub under sub-section (5), (6), section (2) of section 66 of Delhi (9), (IO), (11), (12) of said Value Added Tax Act, 2004 not section. below the rank of Assistant Value Added Tax Officer. All powers to give the effect All Officers appointed under sub to automatic mitigation and section (2) of section 66 of Delhi increase of penalty. Value Added Tax Act, 2004 not below the rank of Value Added Tax Officer. All powers to compound All Officers appointed under sub offence before initiation of section (2) of section 66 of Delhi proceedings for any offence Value Added Tax Act, 2004 not punishable under section below the rank of Value Added Tax 89(4) of the Act or under any Officer. rule made under this act. (R.K Verma) Commissioner, Deptt. of Trade & Taxes No. Copy forwarded to the : Dated : 31/10/2005. 1. 2. 3. 4. 5. 6. 7. Pr. Secretary (Finance), Govt. of N.C.T. of Delhi Secretary (Law), Govt. of N.C.T. of Delhi. P.S. to Commissioner, Deptt. of Trade & Taxes, Delhi. Additional Commissioner (Legal), Deptt. of Trade & Taxes, Delhi. All Officers concerned, Deptt. of Trade & Taxes, Delhi. President, Delhi Sales Tax Bar Association for information of members. Guard File. (V.K. Beniwal) Jt. Commissioner (Legal) Deptt. of Trade & Taxes