

POWER OF REFUND UNDER DELHI GST ACT,2017

OFFICE OF THE COMMISSIONER DEPTT OF TRADE & TAXES GOVT. OF NCT OF DELHI, LAW & JUDICIAL BRANCH VYAPAR BHAWAN, i P ESTATE, NEW DELHI F No. kR33- ORDER Dated: // (106/2-617 Subject:- Powers of refund under Delhi GST Act, 2017 - Regarding In supersession of earlier order vide F. No. 2(60)/Policy-GST/2018/1490-96 dated 0802.2018, order vide F. No. dated04.04.2018 and order vide F. No. dated 24.05.2019, following Proper Officers i.e. Special Commissioners/ Additional Commissioners/ Joint Commissioners/ Assistant Commissioners/ Goods & Service Tax officers, who have been assigned powers under section 54 of the Delhi Goods and Services Tax Act, 2017 (Delhi Act 3 of 2017) are hereby authorised to process and sanction the refund cases under DGST Act in the following manner:- S. Description of No. Refund 1 1, 2. 2 Refund claim up to Rs. 10 lakhs of Tax (including SGST, CGST, IGST and Cess) and interest, if any, paid on such tax or any other amount paid by a tax a er Refund claim more than Rs. 10 Lakhs of Tax (including SGST, CGST, IGST and cess) and interest, if any, paid on such tax or any other amount paid b atax a er Proper Officer who shall sanction refund 3 Assistant Commissioner/ GSTO of concerned Ward Special Commissioner/ Additional Commissioner/ Joint Commissioner of the concerned Zone Appellate Authority 4 Appellate Authority as defined in order no. F.III/7/T&T/Misc./2000/Estt./Pt File/2449 dated05.03.2019 of the Asstt. Commissioner (HR) Commissioner, Department of Trade & Taxes, Govt. of NCT of Delhi All refund applications shall be submitted by the Taxpayers in concerned Wards. The Assistant Commissioner/ GSTO concerned shall put up all refund applications to the Sanctioning Authority for decision. (7 The Officers mentioned in column no. 4 above shall perform the function of Appellate Authority to hear appeals as referred to in Section 107 of DGST, 2017 arising out of orders of refunds issued by the Officers mentioned at sl. No. 3 above after issuance of this order. The appeals filed prior to issue of this order shall continue to be heard by existing Appellate Authority. F No. yo (H. RAJESH PRASAD) Commissioner (T & T) Dated: // oc//>--// Copy forwarded to the following for information and necessary action: 1 2. 3. 4. 5. 6. 7

8. All Spl./Addl./Joint Commissioners, Department of Trade and Taxes, GNCT of Delhi Joint Director(IT), Depanment of Trade and Taxes, GNCT of Delhi All Assistant Commissioners/GSTOs, Department of Trade and Taxes, GNCT of Delhi. Assistant Commissioner (HR), Department of Trade and Taxes, GNCT of Delhi The President/General Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhavan I.P Estate New Delhi PS to the Commissioner, Department of Trade and Taxes, GNCT of Delhi Manager (EDP), Department of Trade and Taxes, GNCT of Delhi with the request to upload the order on the website of the Department Guard File (Sanjeev Gupta) Assistant Commissioner (L & J)