

POWERS OF REFUND UNDER DELHI GST ACT 2017

OFFICE OF THE COMMISSIONER DEPARTMENT OF TRADE & TAXES GOVT. OF NCT OF DELHI. LAW & JUDICIAL BRANCH BHAWAN, 1 P ESTATE, NEW DELHI F.NO. q) ORDER SUB:

• Powers of refund under Delhi GST Act. 2017 — Regarding Dated: 2-2019 In supersession of earlier order vide F.No.2 dated 11.06-2019. Following Proper Officers i.e. Special Commissioners/ Additional Commissioners/ Joint Commissioners/ Assistant Commissioners/Goods & Service Tax officers, who have been assigned powers under 54 of the Delhi Goods and Services Tax Act, 2017 Act 3 Of 2017) are hereby authorised to process and sanction the refund cases under DGST kt in the following manner.- No. 2

3. Description of Refund Refund claim up to Rs.10 lakhs of Tax (including SGST, CGST, GST and Cess) and interest, if any, paid on such tax or any other amount paid by a taxpayer 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 by a tax 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 paid by a Proper Officer who shall sanction refund Assistant Commissioner/ GSTO of concerned Ward Special Commissioner (Except Zone-08) /Additional Commissioner/Joint Commissioner of the concerned Zone Special Commissioner (Zone-08) Appellate Authority Appellate Authority as defined in order no. F.III/7/T&T/Misc./2000/EsttJpt File/2449 dated 05.03.2019 of the Assistant Commissioner Special Commissioner • t, Department of Trade & Taxes, Government of NCT of Delhi Special Commissioner. All refund applications shall be submitted by the Taxpayers concerned Wards -e Commissioner/ GSTO concerned shall put up all refund applications to the Sanctioning Authority for decision, Proper Officers met.- cnc in column •ro. a above shall perform— •-e function to hear appeals; • ezetted to in Section 107 of DGST. 2017 2+sing out of refunds jss...ee Officers at sl. 3 after issuance of order. to ss..e of thrs i :ontinue ze -e'ec Az:e ••.e Aut.hent, H. RAEF. PRASAD Commissioner & Taxes F.No. Copy forwarded to for information and necessary action: 1106üOi9 I. 2. 3. 4. 6. 7

8. All SplJAet.. Commissioners, Department of Trade and Taxes. C •ethi Joint OirectortiTj, Department of Trade and Taxes. GNCT of Delhi Ail Assistant Commissioners/GSTOs, Department of Trade and Taxes, GNCT of Delhi Assistant Commissioner (HR). Department of Trade and Taxes. GNU 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 RAJESH AN Assistant Commissioner (t&J)