

DEPARTMENT OF TRADE & TAXES
LAW AND JUDICIAL BRANCH, 2nd FLOOR VYPAR BHAWAN
I.P. ESTATE, NEW DELHI

No. F.6(7)/DVAT/L&J/2013-14/2418

Dated: 11/4/18

ORDER

SUBJECT: DELGATION OF POWER VESTED IN COMMISSIONER (VAT)

In supersession to this office order no. F. 6(7)/DVAT/ L&J/2013-14/781 dated 31.08.2016 and order no.F.6(7)/DVAT/ L & J/2013-14/2603 dated 16.02.2018, the powers regarding limits to sanction refund as described in column no. 3 are hereby delegated to the officers concerned in corresponding column no. 4 of the table below under section 38 of the DVAT Act, 2004, in the following manner:

1	2	3	4						
S. No.	Section of the Act	Description of Powers	Designation of the Officer to whom power delegated						
1.	Section 38 of the DVAT Act, 2004	Refund up to Rs. 10 lac to a person/dealer of the amount of Tax, Interest and Penalty, if any, paid such person/dealer in excess of the amount due from him.	All officers appointed under sub-section (2) of section 66 of the Delhi Value Added Tax Act, 2004 not below the rank of AVATO						
2.	Section 38 of the DVAT Act, 2004	Where the amount of refund is above Rs. 10 lakhs and up to Rs. 50 lakhs, to a person /dealer of the amount of Tax, Interest and Penalty, if any, paid such person/dealer in excess of the amount due from him.	AVATO/VATO shall issue refund order after obtaining the prior approval of the Zonal Incharge i.e. Joint Commissioner / Additional Commissioner / Special Commissioner of the Zone.						
3.	Section 33 of the DVAT, Act 2004,	If the amount of refund is more than Rs.50 lakhs to a person/ dealer of the amount of Tax, interest and penalty, if any, paid by such person/ dealer in excess of the amount due from him.	AVATO/ VATO will issue refund order after obtaining approval of the committee constituted as follows: <table><tr><td>1</td><td>Three special commissioners as nominated by Commissioner</td><td>Members</td></tr><tr><td>2</td><td>Zonal Incharge</td><td>Member Secretary</td></tr></table>	1	Three special commissioners as nominated by Commissioner	Members	2	Zonal Incharge	Member Secretary
1	Three special commissioners as nominated by Commissioner	Members							
2	Zonal Incharge	Member Secretary							

538/BDD
12/11/2018

Dem
12.04.2018

AP(Sachin)
18/04/18

H.RAJESH PRASAD
COMMISSIONER (VAT)/ STATE TAX

No.F.6 (7)/DVAT/L& J/ 2013-14/2915

Dated: 11/4/18

Copy for information to:

1. PS to Commissioner, VAT, Department of Trade & Taxes, GNCTD of Delhi.
2. All Special Commissioner, Additional Commissioner and Joint Commissioner, Department of Trade & Taxes, GNCTD of Delhi.
3. Sales Tax Bar Association
4. ^{JDT}Manager (EDP) for uploading the order on department's website.
5. Guard File


(SONIKA SINGH)
SPECIAL COMMISSIONER