POFFICE OF THE COMMISSIONER
DEPTT OF TRADE & TAXES
GOVT. OF NCT OF DELHI, LAW & JUDICIAL BRANCH
VYAPAR BHAWAN, I P ESTATE, NEW DELHI

F No. 6(7)/DVAT/L&J/2013-14/2225-32 **Dated:** 10/06/2019

ORDER

Subject:- Delegation of Power vested in Commissioner (VAT)

In supersession of earlier order Vide No. F.6(7)/DVAT/L&J/2013-14/2915 dated 11.04.2018, order vide No. F.6(7)/DVAT/L&J/2013-14/765 dated 27.09.2018, order vide4 No. F.6(7)/DVAT/L&J/2013-14/767 dated 27.09.2018, order vide No. F.6(7)/DVAT/L&J/2013-14/1479-85 dated 14.02.2019, order vide No. F.6(7)/DVAT/L&J/2013-14/2146-53 dated 20.05.2019 and order vide No. F.6(7)/DVAT/L&J/2013-14/2171-77 dated 24.05.2019, the powers regarding limits to sanction refund under Section 38 of DVAT Act, 2004 as described in column no. 2 are hereby delegated to the Officers concerned in corresponding column no. 3 of the table below under Section 68 of the DVAT Act, 2004 in the following manner:-

S. No.	Description of Powers	Designation of the Officer to whom power delegated	Objection Hearing Authority under Section 74 of the DVAT Act, 2004
1	2	3	4
1.	Refund claim/paid up to Rs. 10 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	Assistant Commissioner/AVATO of concerned Ward	Jurisdictional Objection Hearing Authority
2.	Refund claim/paid more than Rs. 10 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	Special Commissioner/ Additional Commissioner/ Joint Commissioner of the concerned Zone	Commissioner, Department of Trade & Taxes, Govt. of NCT of Delhi

All refund applications shall be submitted by the Dealers in concerned Wards. The Assistant Commissioner/ AVATO concerned shall put up all refund applications to the Sanctioning Authority for decision.

The Officers mentioned in column no. 4 above shall perform the function of Objection Hearing Authority to hear objection as referred to in Section 74 of the DVAT Act, 2004 arising out of orders of refunds issued by the Officers mentioned at sl. No. 3 above after issuance of this order. The objections filed prior to issue of this order shall continue to be heard by existing Objection Hearing Authorities.

(H. RAJESH PRASAD)
Commissioner (T & T)

F No. 6(7)/DVAT/L&J/2013-14/ 2225-32

Dated: 11/06/2019

Copy forwarded to the following for information and necessary action:

1. All Spl./Addl./Joint Commissioners, Department of Trade and Taxes, GNCT of Delhi
2. Joint Director(IT), Department of Trade and Taxes, GNCT of Delhi
3. All Assistant Commissioners/AVATOs, Department of Trade and Taxes, GNCT of Delhi.
4. Assistant Commissioner (HR), Department of Trade and Taxes, GNCT of Delhi
5. The President/General Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhavan I.P Estate New Delhi
6. PS to the Commissioner (State Tax), Department of Trade and Taxes, GNCT of Delhi
7. Manager (EDP), Department of Trade and Taxes, GNCT of Delhi with the request to upload the order on the website of the Department
8. Guard File

(Sanjeev Gupta)
Assistant Commissioner (L & J)