

OFFICE OF THE COMMISSIONER
DEPARTMENT OF TRADE & TAXES
GOVT. OF NCT OF DELHI, LAW & JUDICIAL BRANCH
APAR BHAWAN, 1 P ESTATE, NEW DELHI

F.NO. 2(60)/Policy/-GST/2018/2233-40 / 2641-47

Dated: 11.06.2019

ORDER

SUB: - Powers of refund under Delhi GST Act, 2017 – Regarding

In supersession of earlier order vide F.No.2 (60)/Policy-GST/2018/2233-40 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 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. No.	Description of Refund	Proper Officer who shall sanction refund	Appellate Authority
1.	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 taxpayer	Assistant Commissioner/ GSTO of concerned Ward	Appellate Authority as defined in order no. F.III/7/T&T/Misc./2000/Estt./Pt File/2449 dated 05.03.2019 of the Assistant Commissioner (HR)
2.	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 taxpayer	Special Commissioner (Except Zone-08) /Additional Commissioner/Joint Commissioner of the concerned Zone	Special Commissioner - I, Department of Trade & Taxes, Government of NCT of Delhi
3.	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 taxpayer	Special Commissioner (Zone-08)	Special Commissioner-II

JP
28/12/19

AP (Sanction)

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.

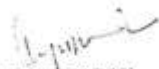
The Officers mentioned in column no. 4 above shall perform the function of Appellate Authority to hear appeals as referred to in Section 107 of DGST, 2017 arising out of orders of refunds issued by the Officers mentioned at sl. No. 3 above after issuance of this order. The appeals filed prior to issue of this order shall continue to be heard by existing Appellate Authority.

3351/EDP
20/12/2019

H. RAJESH PRASAD
Commissioner of Trade & Taxes

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/GSTOs, 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, 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


RAJESH MADAN
Assistant Commissioner (L&J)