

Government of National Capital Territory of Delhi  
Department of Trade & Taxes,  
Vyapar Bhawan, I.P. Estate,  
New Delhi - 110002

No. Notification/AE-1/DT&T/2021-22/06

Dated: 29/10/21

**ORDER**

**Whereas** the CBEC as per letter No. CBEC/20/43/01/2017-GST(Pt.) dated 05.10.2018 has clarified that the authority which initiates the intelligence based enforcement action is empowered to complete the entire process of investigation, issuance of SCN, adjudication, recovery, filing of appeal etc. arising out of such action.

**And whereas** in the enforcement action was initiated by the State Tax Authorities against M/s Swastik Plastics GSTIN 07AACFS2457F1ZB on 23/08/2021.

**And whereas** the INS - 01 dated 23.08.2021 was issued with the approval of the undersigned for carrying out the inspection & search proceedings under Section 67 of the DGST Act 2017.

**Now, therefore,** in order to complete the entire process of investigation, issuance of SCN, adjudication etc. in pursuance of the INS-01 dated 23/08/2021; in view of the afore referred Circular of CBEC and in exercise of the powers conferred upon me under Section 5(1) and 5(3) read with Section 2(91) of the DGST Act, 2017; I Ankur Garg, Commissioner, State Tax hereby confer powers under Section 70, Section 73, Section 74 & Section 79 of the Delhi Goods and Services Tax Act, 2017 (Delhi Act 03 of 2017) upon the Proper Officer specified in column (2) with respect to the taxpayer specified in corresponding column (3) for the tax period(s) mentioned in corresponding column (4) of the Table below, namely : -

S. No.	Name of the Proper Officer	Name of Taxpayer & GSTIN	Tax Period
1	2	3	4
1	Sh. C. L. Roy	M/s Swastik Plastics GSTIN 07AACFS2457F1ZB	2017-18, 2018-19, 2019-20, 2020-21 & 2021-22

  
(Ankur Garg)  
Commissioner (State Tax)

No.

Dated:

Copy to:

1. Sh. C. L. Roy, Proper Officer, AEC - 1;
2. Proper Officer, Range - 153, Division - Laxmi Nagar, Commissionerate - Delhi East;
3. M/s Swastik Plastics, 513, FIE, 2<sup>nd</sup> Floor, Patparganj Industrial Area, Delhi - 110092;
4. System Branch for uploading on the portal.