

**OFFICE OF THE COMMISSIONER VALUE ADDED TAX  
DEPARTMENT OF TRADE AND TAXES  
(POLICY BRANCH)  
BIKRI KAR BHAWAN, I.P. ESTATE, NEW DELHI-110 002**

No. F.2(7)/DVAT/L&J/2005-06/1028-1035

Dated : 31/10/2005.

**ORDER**

In supersession and partial modification of all previous orders dated 14-6-2005 & 22-7-2005, I, R.K. Verma, Commissioner, Delhi Value Added Tax in exercise of the powers conferred by section 68 of the Delhi Value Added Tax (DVAT) Act 2004 (Delhi Act 3 of 2005) read with rule 48 of the Delhi Value Added Tax Rules- 2005, hereby delegate my powers specified in column no. 2 & 3 to the Officers specified in column 4 of the table appended below and direct that these officers shall exercise the powers and perform the duties concomitant with such powers, within their respective jurisdiction. This will deemed to have come into force w.e.f. 01.04.2005.

| Sl. No. | Section of the Act | Description of powers                                                                                                                                                                                                         | Designation of the officer to whom powers delegated                                                                                                        |
|---------|--------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | 2                  | 3                                                                                                                                                                                                                             | 4                                                                                                                                                          |
| 1       | 9(5)               | All powers for rejecting the method adopted by the dealer and calculate the amount of tax credit and prescribe methods for calculating the amount of tax credit or the amount of any adjustment or reduction of a tax credit. | All officers appointed under sub-section (2) of section 66 of the Delhi Value Added Tax Act, 2004 not below the rank of Assistant Value Added Tax Officer  |
| 2       | 16(A)              | All powers to prescribe security, register the casual dealer, issuance of forms, to assess and to release security of casual dealer as per provisions of the section                                                          | All officers appointed under sub-section (2) of section 66 of the Delhi Value Added Tax Act, 2004, not below the rank of Assistant Value Added Tax Officer |
| 3       | 19                 | All powers to register the dealer / any person who intends to undertake activity which would make him a dealer                                                                                                                | All officers appointed under sub-section (2) of section 66 of the Delhi Value Added Tax Act, 2004 not below the rank of Assistant Value Added Tax Officer. |

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| 4  | 21(2) | All powers to amend a certificate of registration on application or on own motion.                                                                                                                                                                                                                                                                          | All officers appointed under subsection (2) of section 66 of the Delhi Value Added Tax Act, 2004 not below the rank of Assistant Value Added Tax Officer   |
| 5  | 22    | All powers to cancel a certificate of registration.                                                                                                                                                                                                                                                                                                         | All officers appointed under subsection (2) of section 66 of the Delhi Value Added Tax Act, 2004 not below the rank of Assistant Value Added Tax Officer.  |
| 6  | 25    | All powers to require a dealer, a person or prescribe class of person to furnish security as a condition for registering a person as a dealer or for refund under section 38 of the Delhi Value Added Tax (DVAT) Act, 2004 including the powers to increase, vary, reduce or waive and forfeiting of the whole or any part of the security furnished by him | All officers appointed under subsection (2) of section 66 of the Delhi Value Added Tax Act, 2004, not below the rank of Assistant Value Added Tax Officer. |
| 7  | 27    | All powers to require any persons Whether a registered dealer or not, (whether on that persons' own behalf or as an agent or trustee) to furnish return.                                                                                                                                                                                                    | All officers appointed under subsection (2) of section 66 of the Delhi Value Added Tax Act, 2004, not below the rank of Assistant Value Added Tax Officer  |
| 8  | 32    | All powers to assess, to re-assess the amount of net tax due for a tax period to the best of his judgment.                                                                                                                                                                                                                                                  | All officers appointed under subsection (2) of section 66 of the Delhi Value Added Tax Act, 2004, not below the rank of Assistant Value Added Tax Officer  |
| 9  | 33    | All powers issues notice of assessment of the penalty and the amount of any penalty assessed.                                                                                                                                                                                                                                                               | All officers appointed under subsection (2) of section 66 of the Delhi Value Added Tax Act, 2004, not below the rank of Assistant Value Added Tax Officer. |
| 10 | 34    | All powers to assess or re-assess dealer as per provision of section 34 of the Act.                                                                                                                                                                                                                                                                         | All officers appointed under subsection (2) of section 66 of the Delhi Value Added Tax Act, 2004 not below the rank of Assistant Value Added Tax Officer.  |

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| 11 | 38 | All powers to refund of excess amount of taxpaid and to allow reimbursement after of tax levied and collected in respect of sale in Delhi. | <p>All officers appointed under sub section (2) of section 66 of the Delhi Value Added Tax Act, 2004 not below the rank of Assistant Value Added Tax Officer. Refund order shall be made by the officers in the manner as below:-</p> <p>a) Refund upto Rs. 1,00,000/- by the Assistant Value Added Tax Officer.</p> <p>b) Refund upto Rs. 2.5 lacs by Value Added Tax Officer.</p> <p>c) However, where the amount of refund is above Rs. 2.5 Lacs and upto Rs.5 Lacs, the Value Added Tax Officer shall issue refund order after obtaining the prior approval of the Deputy Commissioner / Jt. Commissioner (Operation) and;</p> <p>d) if the amount of refund more than Rs.5 Lacs then Value Added Tax Officer shall issue refund order after obtaining the prior approval of the Additional Commissioner (Operation).</p> |
| 12 | 39 | All powers to withhold the refund in certain cases                                                                                         | <p>1) All officers appointed under sub section (2) of section 66 of the Delhi Value Added Tax Act, 2004 not below the rank of Deputy Commissioner.</p> <p>2) Refund withholding order shall be made by the officers in the manner as below:-</p> <p>a) Refund withholding orders upto Rs. 5 Lacs by the Dy. Commissioner/Jt. Commissioner (Audit)/Dy Commissioner/Jt. Commissioner (Key Customer Service Unit)</p>                                                                                                                                                                                                                                                                                                                                                                                                            |

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|    |       |                                                                                                                                                                                                                             | b) Refund withholding order exceeding Rs. 5 Lacs by the Additional Commissioner (Audit), Addl. Commissioner (Key Customer Service Unit)                |
| 13 | 43    | All powers to enforce payment and recovery of tax, interest penalty or other amount due except those under sub-section 2 of section 43                                                                                      | All Officers appointed under sub section (2) of section 66 of Delhi Value Added Tax Act, 2004 not below the rank of Assistant Value Added Tax Officer. |
| 14 | 46    | All powers of Special Mode of recovery.                                                                                                                                                                                     | All Officers appointed under sub section (2) of section 66 of Delhi Value Added Tax Act, 2004 not below the rank of Assistant Value Added Tax Officer. |
| 15 | 58    | All powers to audit the business affairs of dealer / any person for (a) confirming the assessment under the review or (b) serve a notice of the assessment or re-assessment of the amount of tax interest and penalty       | All Officers appointed under sub section (2) of section 66 of Delhi Value Added Tax Act, 2004 not below the rank of Value Added Tax Officer.           |
| 16 | 58A   | All powers of special audit and nomination of an accountant or the panel of accountants or any other professional or panel of professionals, to extend the period of report and to determine the expenses of special audit. | All Officers appointed under sub section (2) of section 66 of Delhi Value Added Tax Act, 2004 not below the rank of Addl. Commissioner (Audit).        |
| 17 | 59(1) | All powers to inspection of records, books of accounts, registers and other documents, maintained by a dealer, transporter or operator of a warehouse at all reasonable time.                                               | All Officers appointed under sub section (2) of section 66 of Delhi Value Added Tax Act, 2004 not below the rank of Assistant Value Added Tax Officer. |

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| 18 | 59(2) | All powers to require any dealer or any other persons, including a banking company, post-office, a person who transports goods or hold goods in custody of delivery to, or on behalf of any dealer, who maintains or has in his possession books of accounts, registers or documents relating to the business of a dealer, and, in the case of a person which is an organization, any officer thereof (i) for production of records, books of accounts, registers and other documents (ii) to answer such questions and (iii) prepare and furnish such additional information. | All Officers appointed under sub section (2) of section 66 of Delhi Value Added Tax Act, 2004 not below the rank of Assistant Value Added Tax Officer posted in Audit Unit, Enforcement Unit, Special Assessment Cell, Key Customer Service Unit and the Officers posted in the Operation unit shall exercise the said powers only in the cases of default assessment and verification of capital goods with the prior approval of the concerned Zonal Deputy Commissioner/Joint Commissioner. |
| 19 | 59(3) | All powers to require a person referred to in sub-section (2) (1) to prepare and provide any documents, to verify the answers to any questions in the manners specified / prescribed.                                                                                                                                                                                                                                                                                                                                                                                          | All Officers appointed under sub section (2) of section 66 of Delhi Value Added Tax Act, 2004 not below the rank of Assistant Value Added Tax Officer.                                                                                                                                                                                                                                                                                                                                         |
| 20 | 59(4) | All powers to retain, remove, take a copies of extracts or cause copies or extracts to be made of the said records, books of account, registers, and documents without fee by the person in whose custody the records, books of account, registers, and documents are held.                                                                                                                                                                                                                                                                                                    | All Officers appointed under sub section (2) of section 66 of Delhi Value Added Tax Act, 2004 not below the rank of Assistant Value Added Tax Officer.                                                                                                                                                                                                                                                                                                                                         |
| 21 | 60(1) | All powers to inspect the goods kept at any business premises by a dealer, transporter or operator of a warehouse at all reasonable time.                                                                                                                                                                                                                                                                                                                                                                                                                                      | All Officers appointed under sub section (2) of section 66 of Delhi Value Added Tax Act, 2004 not below the rank of Value Added Tax Officer.                                                                                                                                                                                                                                                                                                                                                   |

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| 22 | 60(2)        | All powers to enter and search any business premises or any other place or building; break open the lock of any door, box, locker, safe, almirah or other receptacle if the keys of the business premises or any other place or building are not readily available; seize and remove any records, books of accounts, registers, other documents or goods; placed mark of identification on any records, books of accounts, registers and other documents or make or cause to be made extracts or copies thereof without charge; make a note or any inventory of any such money or goods found as a result of search or placed mark of identification on such goods and seal the premises including the office shop, godown, box, locker, safe, almirah or other receptacle | All Officers appointed under sub section (2) of section 66 of Delhi Value Added Tax Act, 2004 not below the rank of Value Added Tax Officer.           |
| 23 | 60(3)<br>(4) | All powers to serve on the owner and any person who is in immediate possession or control of any records, books of accounts, registers, other documents of goods and permit the de-sealing of the premises sealed under clause (f) of sub section (2) of section 60 or release of any records, books of accounts, registers other documents or goods on such terms and conditions including furnishing of security for such some in such forum and manners as may be directed provided under sub-section (3) (4) of section 60 of the Act.                                                                                                                                                                                                                                 | All Officers appointed under sub section (2) of section 66 of Delhi Value Added Tax Act, 2004 not below the rank of Assistant Value Added Tax Officer. |

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| 24 | 60(5)<br>(6) | All powers to requisition the services of any Police Officer or any public servant or of both to assist him for all or any of the purposes specifying under sub-section (2) of the section 60                         | All Officers appointed under sub section (2) of section 66 of Delhi Value Added Tax Act, 2004 not below the rank of Assistant Value Added Tax Officer.                                                                                                                          |
| 25 | 61           | All powers to stop, search and detain goods vehicles, seize the goods and any documents related to the goods, seize the goods vehicles and any documents relating to goods vehicles and to prescribe surety thereof.  | All Officers appointed under sub section (2) of section 66 of Delhi Value Added Tax Act, 2004 not below the rank of Value Added Tax Inspector.                                                                                                                                  |
| 26 | 62           | All powers to keep in custody any books of accounts, any other documents and release of the said records.                                                                                                             | All Officers appointed under sub section (2) of section 66 of Delhi Value Added Tax Act, 2004 not below the rank of Value Added Tax Officer.                                                                                                                                    |
| 27 | 63           | All powers to issue receipt and obtain acknowledgement of the receipt to be given to the dealer, person in charge goods vehicle or a person present on his behalf of the goods or goods vehicle seized under the Act. | All Officers appointed under sub section (2) of section 66 of Delhi Value Added Tax Act, 2004 not below the rank of Assistant Value Added Tax Officer.                                                                                                                          |
| 28 | 64           | All powers for detention and seize of goods where dealers fails to provide the information, fails to permit the inspection, seizure of goods in respect of which default is committed.                                | All Officers appointed under sub section (2) of section 66 of Delhi Value Added Tax Act, 2004 not below the rank of Value Added Tax Officer.                                                                                                                                    |
| 29 | 68(3)        | All powers to supervise, review and rectify any decision made or action taken by Value Added Tax Authority.                                                                                                           | (i) All Dy. Commissioners/Jt. Commissioners of Zone I to X appointed under sub-section (2) of Section 66 of the DVAT Act, 2004 in respect of any decision made or action taken by the Value Added Tax Officers, Assistant Value Added Tax Inspectors of their respective Zones. |

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|    |    |                                                                                                                                                                  | (ii) Addl. Commissioner in respect of any decision made or action taken by the Deputy Commissioner/Jt. Commissioner of their respective Zones.         |
| 30 | 86 | All powers to impose penalty under sub-section (4), (7), (8), (13), (14), (15), (16), (17), (18), (19) & (20) of said section.                                   | All Officers appointed under sub section (2) of section 66 of Delhi Value Added Tax Act, 2004, not below the rank of Value Added Tax Officer.          |
| 31 | 86 | All powers to impose penalty under sub-section (5), (6), (9), (10), (11), (12) of said section.                                                                  | All Officers appointed under sub section (2) of section 66 of Delhi Value Added Tax Act, 2004 not below the rank of Assistant Value Added Tax Officer. |
| 32 | 87 | All powers to give the effect to automatic mitigation and increase of penalty.                                                                                   | All Officers appointed under sub section (2) of section 66 of Delhi Value Added Tax Act, 2004 not below the rank of Value Added Tax Officer.           |
| 33 | 93 | All powers to compound offence before initiation of proceedings for any offence punishable under section 89(4) of the Act or under any rule made under this act. | All Officers appointed under sub section (2) of section 66 of Delhi Value Added Tax Act, 2004 not below the rank of Value Added Tax Officer.           |

(R.K. Verma)

**Commissioner, Deptt. of Trade & Taxes**

No. F.2(7)/DVAT/L&J/2005-06/1028-1035

Dated : 31/10/2005.

Copy forwarded to the :

1. Pr. Secretary (Finance), Govt. of N.C.T. of Delhi
2. Secretary (Law), Govt. of N.C.T. of Delhi.
3. P.S. to Commissioner, Deptt. of Trade & Taxes, Delhi.
4. Additional Commissioner (Legal), Deptt. of Trade & Taxes, Delhi.
5. All Officers concerned, Deptt. of Trade & Taxes, Delhi.
6. President, Delhi Sales Tax Bar Association for information of members.
7. Guard File.

(V.K. Beniwal)

**Jt. Commissioner (Legal)  
Deptt. of Trade & Taxes**