

**DEPARTMENT OF TRADE & TAXES
GOVT OF NCT OF DELHI
(LAW & JUDICIAL BRANCH)
ROOM No. 601, VYAPAR BHAWAN, NEW DELHI**

F.2(7)/DVAT/LSC/DOT&T/Pt.file/2006-07/1192-1198

Dated : 12.10.2011

ORDER

In partial modification of order No. F.2(7)/DVAT/L&J/2005-06/1028-1035 dated 31.10.2005, I, Rajendra Kumar, 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, till they hold the charge of Ward Incharge.

Sl. No.	Section of the Act	Description of powers	Designation of the officers to whom powers delegated
1	2	3	4
1	Under Section 38	All powers to refund the amount u/s 38 of DVAT Act, 2004 in respect of Tax, penalty and interest paid up to Rs. 2.5 Lac.	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	Under Section 40	All powers u/s 40 A of DVAT Act, 2004 to declare any arrangement, which has been entered between two or more persons or dealers to defeat the application or purposes of this Act or any provision of this Act, null and void and to provide for the increase or decrease in the amount of tax payable by any person or dealer who is affected by the arrangement whether or not such dealer or person is a party to the arrangement.	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	Under Section 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 u/s 58 of DVAT Act, 2004.	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.
4	Under Section 86	All powers to impose penalty under sub-section (4), (7), (8), (13), (15), (16), (17), (18), & (20) of section 86 of DVAT Act, 2004.	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.

Sl. No.	Section of the Act	Description of powers	Designation of the officers to whom powers delegated
5	Under Section 87	All powers to give the effect of automatic mitigation and increase of penalty under section 87 of the DVAT Act, 2004	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.

This order shall come into force with immediate effect.

Note: It is hereby clarified that they shall also exercise the powers to scrutinize all monthly returns where annual/estimated turnover of the dealer is above Rs. 5 Crores and make default assessment of tax under section 32 of the DVAT Act, 2004 and also assess the amount of penalty under section 33 of the DVAT Act, 2004 whenever required, in their case.

(Rajendra Kumar)
Commissioner, VAT

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1. Pr. Secy. (Finance) Govt. of NCT of Delhi.
2. Pr. Secy. (Law) Govt. of NCT of Delhi.
3. PS to Commissioner, Deptt. of Trade & Taxes.
4. All Spl./Addl./Jt. Commissioners, Deptt. of Trade & Taxes.
5. All Officers concerned, Department of Trade & Taxes.
6. President, Sales Tax Bar Association for information of members.
7. Guard file.

(Sanjeev Mankotia)
VATO (L&J)