

TO BE PUBLISHED IN PART-IV OF DELHI GAZETTE EXTRA-ORDINARY
OFFICE OF THE COMMISSIONER, VALUE ADDED TAX
DEPARTMENT OF TRADE & TAXES (LEGAL SERVICE CELL)
VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI

No.F.2(7)/DVAT/LSC/DOT&T/2006-07/1658-1666

Dated : 22nd December 2006

ORDER

In supersession of all previous orders issued in this regard and in exercise of the powers conferred by sub-section (1) of section 68 of the Delhi Value Added Tax Act (DVAT), 2004 (Delhi Act 3 of 2005) read with rule 48 of the Delhi Value Added Tax Rules, 2005 and in pursuance of Rule 51 of the said Rules, I, Archana Arora, Commissioner, Value Added Tax Deptt. of Trade & Taxes, do hereby fix as under the territorial and pecuniary jurisdiction of the officer to whom any person may file an objection for settlement of the dispute under para (a) or (b) of sub-section (1) of section 74 of the above mentioned Act in respect of the wards as shown against their name out of the 106 wards as per area specified vide this office order No. F.5(5)/Legal/Misc./94 dated 14.5.94:-

S. No.	Name	Designation	Jurisdiction
1.	Shri B. P. Joshi	Addl. Commissioner	Objections against orders of assessment / default assessment/ re-assessment and/or penalty where the amount in dispute exceeds Rs. 15 Lakhs pertaining to whole of Delhi i.e. Ward No. 1 to 106, KCSU & Spl. Zone
2.	Shri M. S. Poonam	Dy. Commissioner redesignated as Jt. Commissioner	Objections against orders of assessment / default assessment/ re-assessment and/or penalty where the amount in dispute exceeds Rs. 50,000/- but does not exceeds Rs. 15 Lakhs and all other orders pertaining to the Ward No. 1 to 51, i.e. Zone – I to V.
3.	Shri D. N. Singh	Dy. Commissioner redesignated as Jt. Commissioner	Objections against orders of assessment / default assessment/ re-assessment and/or penalty where the amount in dispute exceeds Rs. 50,000/- but does not exceeds Rs. 15 Lakhs and all other orders pertaining to Ward No. 52 to 106, i.e. Zone – VI to X.
4.	Shri B. L. Sharma	Dy. Commissioner redesignated as Jt. Commissioner	Objections against orders of assessment / default assessment/ re-assessment and/or penalty where the amount in dispute exceeds Rs. 50,000/- but does not exceeds Rs. 15 Lakhs and all other orders pertaining to KCS unit and special Zone.
5.	Shri Arun Mishra	Asstt. Commissioner redesignated as Dy. Commissioner	Objections against orders of assessment / default assessment/ re-assessment and/or penalty where the amount in dispute does not exceeds Rs. 50,000/- pertaining to the Ward No. 1 to 51, i.e. Zone - I to V.
6.	Smt. Geetika Sharma	Asstt. Commissioner redesignated as Dy. Commissioner	Objections against orders of assessment / default assessment/ re-assessment and/or penalty where the amount in dispute does not exceeds Rs. 50,000/- pertaining to the Ward No. 52 to 106, i.e. Zone – VI to X.

S. No.	Name	Designation	Jurisdiction
7.	Shri A. K. Bisht	Asstt. Commissioner redesignated as Dy. Commissioner	Objections against orders of assessment / default assessment/ re-assessment and/or penalty where the amount in dispute does not exceeds Rs. 50,000/- pertaining to KCSU and Special Zone

This will come into force with immediate effect.

Note : The Objection Hearing Authority having higher pecuniary jurisdiction to hear an objection under the Delhi Value Added Tax Act, 2004 in respect of any assessment, of a tax period shall also be competent to hear the objection for the penalty order linked with the said assessment for the same tax period.

2. The objection Hearing Authority having pecuniary jurisdiction to hear an objection under the Delhi Value Added Tax Act, 2004 in respect of any penalty order which is linked with the assessment of the dealer shall also be competent to hear the objection for the assessment for the same tax period which is linked with the penalty order.

3. Similarly, the Objection Hearing Authority having higher pecuniary jurisdiction to hear an objection under the Delhi Value Added Tax Act, 2004 in respect of any default assessment / penalty order/other order or decision shall be competent to hear the appeal for the same tax period under the Central Sales Tax Act, 1956 (herein after called the Central Act) irrespective of the amount in respect of which the appeal is preferred under the Central Act.

(Archna Arora)
Commissioner, Trade & Taxes