

21/c

71/c

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
DEPARTMENT OF TRADE & TAXES VYAPAR BHIWAN,
IP ESTATE, NEW DELHI-110002

ORDER

No.F.2 (530)/Polley/GST/2024/2079- 88

Dated: 10/10/2024

In supersession of all previous orders regarding assignment of function under section 54 of DGST Act, 2017 regarding delegation power of refund to the proper officers and in exercise of the powers conferred upon me under sub-section (1) read with sub-section (3) of section 5 of the Delhi Goods and Services Tax Act, 2017 (Delhi GST Act 03 of 2017) and the Rules made thereunder, I hereby assign functions under section 54 "Refund of Tax" to be performed by a Proper Officer as defined under Clause (91) of section 2, to all the Special Commissioners, Additional Commissioners, Joint Commissioners, Assistant Commissioners and GSTOs subject to following territorial and pecuniary jurisdiction :

| S. No. (1) | Description of Proper Officer (2) | Amount of Refund (Pecuniary Limit) (3) | Territorial Jurisdiction (4) |
|---------------|---|--|--|
| 1. | Assistant Commissioner(s)/GSTOs | Refund claim up to Rs.10 Lakhs of any Tax and interest if any | Over the whole territory of Zone concerned in which Proper Officer is posted |
| 2. | Special Commissioner/ Additional Commissioner/ Joint Commissioner | Refund claim of more than Rs.10 Lakhs of any Tax and interest if any | Over the whole territory of Zone concerned in which Proper Officer is posted |

Note

- All refund applications filed online on GST Portal having refund claim of more than Rs.10.00 Lakh shall be put up before the proper officers concerned (Mentioned at Sr.No 02 Column No.02) by the ACs/ GSTOs concerned for decision in accordance with law.
- In case of rejection of refund wherein the recovery of ineligible ITC is to be done under Section-73 or 74 of the GST Act, the proper officer mentioned in Column No.(02) above shall refer the matter to the jurisdictional Proper officer/Ward officer concerned.

Chanchal Yadav
(Chanchal Yadav)
Commissioner State Tax