

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
DEPARTMENT OF TRADE & TAXES
VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI-110002
(POLICY & RESEARCH BRANCH)

File No: DTT-D011/20/2026-Policy -TT- 190

Dated: 29/04/2026

ORDER

Sub: Assigning proper officer under Section 74A, Section 75(2) and Section 122 of Central Goods & Services Tax Act, 2017 and the rule made there under reg.

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 Act 03 of 2017) and the Rules made there under, I hereby assign functions under section 74A to be performed by a Proper Officer as defined under Clause (91) of section 2, to all the Assistant Commissioner(s) and GST Officer(s). Further, I also authorize all the Zonal In-charges to exercise power under Proviso to sub-section (7) of the section 74A in their respective Zone(s).

This order shall come into operation with effective from 1st November, 2024.

(NIKHL KUMAR)
COMMISSIONER (STATE TAX)

Dated: 29/04/2026



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Copy to:-

1. Spl. Commissioner-I & II, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02.
2. Addl. Commissioner, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02.
3. Joint Commissioner, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02.
4. PS/PA to the Commissioner, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan I.P. Estate, New Delhi-02.
5. All Assistant Commissioner/GSTOs Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02 through Zonal In charge.
6. The President/General Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P. Estate, New Delhi-02.
7. Sr. System Analyst, IT for uploading the circular on website of the Department.
8. Guard File.

(AVINASH KUMAR SINGH)
ASSISTANT COMMISSIONER(P&R)