

**OFFICE OF THE COMMISSIONER,
DEPARTMENT OF TRADE & TAXES
LAW & JUDICIAL BRANCH, 2ND FLOOR, VYAPAR BHAWAN,
I.P. ESTATE, NEW DELHI.**

Order No.F.6(7)/DVAT/L&J/2013-14/748

Date :-12-11-2013

ORDER

SUBJECT: - DELEGATION OF POWERS VESTED IN COMMISSIONER(VAT)

In supersession of all previous orders on the subject, I, PrashantGoyal, Commissioner of Value Added Tax, Department of Trade & Taxes, Government of NCT of Delhi, 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 do hereby delegate my powers specified in column Nos. 3 under Section mentioned in column no. 2 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 jurisdictions. The order shall come into force with immediate effect.

1	2	3	4
S. No.	Section of the Act	Description of powers	Designation of the officer to whom power delegated
1	9(5)	All powers to reject the method adopted by a dealer and calculate the amount of 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	16A	All powers to prescribe security, register a casual dealer, issuance of forms, to assess tax, to file returns and pay tax on daily basis 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(2), (3) and (4)	All powers to register an applicant/a person as registered dealer who intends to undertake activity which would make him a dealer, or to reject his application for reasons to be recorded in writing as per provision 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.
4	21(2)	All powers to amend a certificate of registration on an application or on his own motion	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
5	22(1), (3), (4) & (6)	All powers to cancel a certificate of registration and to adjust or refund excess tax paid by the dealer whose registration has been restored.	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
6	25 (1), (2) & (5)	All powers requiring a dealer or a person or prescribed class of persons to furnish security as a condition for registering a person as a dealer or for refund purpose under section 38 of the Delhi Value Added Tax (DVAT) Act, 2004 including the powers to increase, vary, reduce or waive and forfeiting the whole or any part of the security furnished by him	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
7	Section 25 read with	All powers to return, release or discharge of security, tendered by the dealer in any form.	All officers appointed under sub-section(2) of Section 66 of the Delhi

	Rule 24(2) of the DVAT Rules, 2005		Value Added Tax Act, 2004 not below the rank of Joint Commissioner
8	32	All powers to assess or reassess to the best of his judgment the amount of net tax due for a tax period or more than one tax period by a single order so long as all such tax periods are comprised in one year and when such an assessment has been made, then to serve upon that person a notice of assessment of the amount of additional tax due for that tax period.	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
9	33	All powers to make and serve on the persons a notice of assessment of the penalty that is due under the Act.	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.
10	34	All powers to extend the period of assessment or reassessment, as per provisions of section 34 of the Act.	All Officers appointed under sub-section (2) of section 66 of the Delhi Value Added Tax Act, 2004 not below the rank of Joint Commissioner concerned.
11	38	All powers to refund the excess amount of tax paid and to refund the amounts of tax, interest and penalty paid upto 2.5 lakhs	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. However, where the amount of refund is above Rs.2.5 Lacs and upto Rs.10 Lacs, the AVATO/VATO shall issue refund order after obtaining the prior approval of the Jt. Commissioner / Additional Commissioner of the Zone and If the amount of refund is more than Rs.10 Lacs, the AVATO/VATO shall issue refund order after obtaining the prior approval of the Special Commissioner.
12	39	All powers to obtain a security or withhold the refund.	All Officers appointed under sub section (2) of section 66 of the Delhi Value Added Tax Act, 2004 not below the rank of Joint Commissioner
13	43	All powers to enforce payment and recovery of tax, interest penalty, composition money or other amount due except those under sub-section (2) of the section 43	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.
14	46	All powers of Special Mode of recovery.	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.
15	46A	All powers to attach provisionally any property, movable or immovable for protecting the interest of the revenue, to extend the period of attachment and to revoke such order 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 Joint Commissioner.
16	58	All powers to audit the business affairs of a dealer/any person for (a) confirming the assessment under review or to (b) serve a notice of the assessment or re-assessment of the amount of tax, interest and penalty under this 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. Explanation: It is clarified that power of the Commissioner (VAT) of selection of cases for Audit of business affairs of the dealers/any person under section

			58 of the DVAT Act, 2004, including Special Audit of the dealers u/s 58A of the DVAT Act, 2004 has not been delegated.
17	58, read with Rule 65 of the DVAT Rules, 2005	All powers to issue authorization in form DVAT 50 as per the requirement of Rule 65 to the officers who are deployed for conducting the Audit u/s 58 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 Additional Commissioner /Jt. Commissioner in-charge of the Zone/KDU / Special Zones
18	59(1)	All powers of inspection of records, books of accounts, registers and other documents, maintained by a dealer, transporter or operator of a warehouse at all reasonable times.	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.
19	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 the Delhi Value Added Tax Act, 2004 not below the rank of Assistant Value Added Tax Officer.
20	59(3)	All powers to require a person referred to in sub-section (2) to prepare and provide any documents, to verify the answers to any questions in the manners specified	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.
21	59(4)	All powers to retain, remove, take copies or extracts or cause copies or extracts to be made of the said records, books of account, registers, & documents without fee by the person in whose custody the records, books of account, registers & documents are held.	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.
22	60(1)	All powers to inspect goods kept at any business premises by a dealer, transporter or operator of a warehouse at all reasonable times.	All Officers appointed under sub-section (2) of section 66 of the Delhi Value Added Tax Act, 2004 not below the rank of Assistant Commissioner, VAT.
23	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 to seize and remove any records, books of accounts, registers, other documents or goods; placemark 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 place mark of identification on such goods and seal the premises including the office, shop, godown, box, locker, safe, almirah or other	All Officers appointed under sub-section (2) of section 66 of the Delhi Value Added Tax Act, 2004 not below the rank of Assistant Commissioner, VAT.

		receptacle	
24	60(3)	All powers to serve an order to owner and any person who is in immediate possession or control of any records, books of accounts, registers, other documents or goods, that he shall not remove or part with or otherwise deal with them except with the previous permission.	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.
25	60(4)	All powers to 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 sum in such form and manners.	All Officers appointed under sub-section (2) of section 66 of the Delhi Value Added Tax Act, 2004 not below the rank of Spl. Commissioner concerned in cases covered specifically by Rule 22 and 23 of DVAT Rules 2005.
26	60(5)	All powers to requisition the services of any Police Officer or any public servant 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 the Delhi Value Added Tax Act, 2004 not below the rank of Assistant Value Added Tax Officer.
27	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 security thereof.	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.
28	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 the Delhi Value Added Tax Act, 2004 not below the rank of Assistant Value Added Tax Officer.
29	63	All powers to issue receipt and obtain acknowledgement of the receipt to be given to the dealer, 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 the Delhi Value Added Tax Act, 2004 not below the rank of Assistant Value Added Tax Officer.
30	63	All powers to issue/ serve notice in Form DVAT-29 to the person recorded as the owner of the goods requiring the person to redeem the property and to make written order for sale or disposal of any goods, goods vehicle or any other property, as per the requirement of Rule 41 of the DVAT Rules, 2005.	All Officers appointed under sub-section (2) of section 66 of the Delhi Value Added Tax Act, 2004 not below the rank of Additional/Joint Commissioner concerned.
31	64	All powers for detention and seize of goods where dealers fails to provide 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 the Delhi Value Added Tax Act, 2004 not below the rank of Assistant Value Added Tax Officer.
32	68(3)	All powers to supervise, review and rectify any decision made or action taken by Value Added Tax Authority	(i) All Addl. 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 Officers and Inspectors of their respective Zones. (ii) Spl. Commissioner of the of the Zone concerned in respect of any decision made or action taken by the Additional Commissioner/Jt. Commissioner of their respective Zones.
33	74A(1) & (2)	Power to call for the record for examination of such orders passed by an officer appointed under sub section (2) of section 66 below the rank of Joint Commissioner where any turnover of sale had not been brought to tax or had been brought to tax at lower rate or has been	All officers appointed under sub section (2) of section 66 of the DVAT Act, 2004 not below the rank of Additional Commissioner / Joint Commissioner in-charge of concerned Zone/Circle/Ward.

		incorrectly classified or any claim is incorrectly granted or that the liability to tax is understated or the order is erroneous, in so far as it is prejudicial to the interest of revenue and after examination may pass an order to the best of his judgement where necessary.	
34	74B(1)	Power to rectify any mistake apparent on record in any assessment or re-assessment made or order passed under the DVAT Act, 2004 or the DVAT Rules, 2005 made thereunder any time within a year.	All officers appointed under sub section (2) of section 66 of DVAT Act, 2004 who made the assessment of re-assessment order.
35	74B(3) &(4)	Powers to refund any amount giving effect to any rectification which reduces the amount of the tax or penalty or interest and power to recover the amount due by giving effect to any rectification which enhances the amount of the tax or penalty or interest.	All officers appointed under sub section (2) of section 66 of DVAT Act, 2004 who passed the order on objection, appeal or review of any assessment of re-assessment made of order passed under the DVAT Act, 2004 or the DVAT Rules, 2005 made thereunder
36	86	All powers to impose penalty under this 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.
37	87	All powers to give effect to automatic mitigation and increase of penalty.	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.
38	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 the Delhi Value Added Tax Act, 2004 not below the rank of Joint Commissioner.

Note:

It is clarified that power of the Commissioner (VAT) to lodge an FIR against a dealer for any of the offences under the DVAT Act has not been delegated.

(PRASHANT GOYAL)
COMMISSIONER (VAT)

No. F2(7)/DVAT/LSC/13-14/748

Dated:12-11-2013

Copy for information to :-

1. All Spl. Commissioners, Addl. Commissioners and Joint Commissioners, Department of Trade & Taxes, GNCT of Delhi.
2. All the VATOs/AVATOs through their concerned Zonal In-Charge.
3. Policy Branch, Department of Trade & Taxes, GNCT of Delhi.
4. Manager (EDP), Department of Trade & Taxes, GNCT of Delhi. Kindly upload this order on the Department website.
5. Guard File.

(R.N. MANGLA)
ADDITIONAL COMMISSIONER (L&J)