

GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT

ORDER

In continuation to the departmental Order No. 4142 dated 14.11.2017 & Order No.619 dated 06.03.2018 and in exercise of the power conferred by sub-section (1) and sub-section (3) of Section 5 read with sub-section (91) of section 2 of the Jharkhand Goods and Services Tax Act, 2017 (Act 12 of 2017) and the rules framed there under, I do hereby assign the officers mentioned in Column 4 of table below the functions as the proper officers in relation to the various sections of the Jharkhand Goods and Services Tax Act, 2017 or the rules made there under given in the corresponding entry in Column (2) of said table. The functions hereby assigned to the specified authority in column (4) of the schedule shall be performed only within their jurisdiction and upto the limit specified in column (5) of the given table –

Sl. No.	Section	Subject	Proper Officer	Limit
(1)	(2)	(3)	(4)	(5)
1	54(5)	Refund of tax	Assistant Commissioner State Tax / Deputy Commissioner State Tax having jurisdiction	Assistant Commissioner State Tax - up to Rs. 2 lakhs Deputy Commissioner State Tax - above Rs. 2 lakhs
2	54(6)	Refund of 90% of tax on provn. basis	Assistant Commissioner State Tax / Deputy Commissioner State Tax having jurisdiction	Assistant Commissioner State Tax - up to Rs. 2 lakhs Deputy Commissioner State Tax - above Rs.2 lakhs
3	54(7)	Passing of refund order	Assistant Commissioner State Tax / Deputy Commissioner State Tax having jurisdiction	Assistant Commissioner State Tax - up to Rs. 2 lakhs Deputy Commissioner State Tax - above Rs. 2 lakhs
4	54(10)	Withhold / Deduction of refund due	Assistant Commissioner State Tax / Deputy Commissioner State Tax having jurisdiction	Assistant Commissioner State Tax - up to Rs. 2 lakhs Deputy Commissioner State Tax - above Rs. 2 lakhs

1. The Deputy Commissioner of State Tax, Incharge will distribute the duties relating to refund to Assistant Commissioner of State Tax within his jurisdiction.
2. The Order issued vide letter No. 619 dated 06.03.2018 stands amended to this extent.

K.K. Khandelwal
(K.K.Khandelwal)

Additional Chief Secretary-cum-Commissioner.

Letter No. Va. Kar/ Vividh/ 54/ 2017- 1873 Ranchi, Dated 28/6/18
Copy to : Additional Commissioner of State Tax, HQ, Ranchi/ All Joint Commissioner of State Tax, Jharkhand/ Deputy Commissioner of State Tax, Jharkhand/ Assistant Commissioner of State Tax, Jharkhand for information and necessary action.

K.K. Khandelwal
Additional Chief Secretary-cum-Commissioner.