

**GOVERNMENT OF RAJASTHAN
COMMERCIAL TAXES DEPARTMENT**

NOTIFICATION

Jaipur, dated: September , 2024

In exercise of the powers conferred by section 167 read with sub-section (1) of Section 5 and sub-section (91) of Section 2 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017) and in supersession of this department's notification number F.16(21)/Tax/Juris.(GST)/CCT/2017/3720, dated 13th September, 2017, I, Prakash Rajpurohit, Chief Commissioner of State Tax, Rajasthan, hereby direct that the officers posted in the Directorate of Revenue Intelligence and Economic Offences, Rajasthan, Jaipur (hereinafter referred to as DRI & EO) as specified in entries in column 4 of the Schedules below, to perform functions under the Rajasthan Goods and Services Tax Act, 2017 and the Rajasthan Goods and Services Tax Rules, 2017 as mentioned in the entries in column 2 and as described in the corresponding entries at column 3 of the said Schedules, namely:-

SCHEDULE-I

S. No.	Section	Functions Assigned	Powers to be exercised by Officer of the DRI & EO
1	2	3	4
1	10(5)	To determine tax and penalty referred to in this section.	Any officer not below the rank of Deputy Director (DD) and Revenue Intelligence Officer (RIO)
2	35(6)	Determination of amount of tax payable	Any officer not below the rank of Deputy Director and Revenue Intelligence Officer
3	52(12)	To issue notice to furnish details of supply of goods and services and for stock of goods to E-commerce operators	Any officer not below the rank of Deputy Director and Revenue Intelligence Officer holding the post equal to Additional Commissioner of State Tax.
4	61(1) & (3)	Scrutiny of returns	Any officer not below the rank of Deputy Director and Revenue Intelligence Officer
5	63	Best judgment assessment of unregistered persons	Any officer not below the rank of Deputy Director and Revenue Intelligence Officer
6	64(1)	To give permission to proceed for summary assessment to protect interest of revenue	Director General, DRI & EO
7	64(1)	Summary assessment in certain special cases.	Any officer not below the rank of Deputy Director and Revenue Intelligence Officer
8	64(2)	To withdraw summary assessment order passed by proper officer	Any officer not below the rank of Deputy Director and Revenue Intelligence Officer

RajKaj Raj

10603105



Signature valid

Digitally signed by Prakash Rajpurohit
Designation: Commissioner
Date: 2024.09.20 17:00:57 IST
Reason: Approved

		after seeking due permission	
9	67(1)	Proper officer for the purpose of authorizing any other officer/officers for inspection at any place of business of the taxable person of the persons engaged in the business of transporting goods or the owner or the operator of warehouse or godown or any other place.	Director General, DRI & EO
10	67(2)	Proper officer for the purpose of authorizing any other officer/officers to search and seize the goods, documents or books or things and goods liable to confiscation.	Director General, DRI & EO
11	67(5)	To debar a person from whose custody any documents are seized to make copies thereof or to take extracts therefrom which may prejudicially affect the investigation.	Any officer not below the rank of Deputy Director and Revenue Intelligence Officer holding the post equal to Additional Commissioner of State Tax.
12	67(7)	To extend the period of issuance of notice and period of seizure in relation to seized goods for further six months.	Any officer not below the rank of Deputy Director and Revenue Intelligence Officer holding the post equal to Additional Commissioner of State Tax.
13	67(8)	Disposal of goods of perishable or hazardous nature.	Any officer not below the rank of Deputy Director and Revenue Intelligence Officer
14	67(9)	To prepare an inventory of goods of perishable or hazardous nature.	Any officer not below the rank of Deputy Director and Revenue Intelligence Officer
15	67(11)	Seizure of accounts, registers or documents	Any officer not below the rank of Deputy Director and Revenue Intelligence Officer
16	67(12)	To purchase any goods or services or both from the business premises of a taxable person.	Any officer not below the rank of Deputy Director and Revenue Intelligence Officer
17	68(3)	To intercept any conveyance to inspect goods, documents and devices.	Any officer not below the rank of Deputy Director and Revenue Intelligence Officer
18	70(1)	Power to summon persons	Any officer not below the rank of Deputy Director and Revenue Intelligence Officer
19	71(1)	To authorize the officers to have access to business premises	Director General, DRI & EO
20	73	Determination of tax not paid or	Any Designation Commissioner

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		short paid or erroneously refunded or input tax credit wrongly availed or utilised by reason other than fraud or any wilful mis-statement or suppression of facts.	of Deputy Director and Revenue Intelligence Officer
21	74	Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised by reason of fraud or any wilful mis-statement or suppression of facts.	Any officer not below the rank of Deputy Director and Revenue Intelligence Officer
22	75(2), (5) & (6)	General provisions relating to determination of tax.	Any officer not below the rank of Deputy Director and Revenue Intelligence Officer
23	76(2), (3), (6) & (8)	Functions to be performed where tax collected has not been paid to Government.	Any officer not below the rank of Deputy Director and Revenue Intelligence Officer
24	78	To require a taxable person to make payment within such period less than three months.	Any officer not below the rank of Deputy Director and Revenue Intelligence Officer
25	79(1)	Functions to be performed in relation to recovery of any amount recoverable from any person.	Any officer not below the rank of Deputy Director and Revenue Intelligence Officer
26	81	To give permission to charge or transfer any property made for adequate consideration and in good faith.	Director General, DRI & EO
27	123	To direct any person to pay a penalty who fails to furnish any information under section 150.	Any officer not below the rank of Deputy Director and Revenue Intelligence Officer
28	126(5)	To consider the fact of disclosure of the circumstances of a breach of the tax law by a person as a mitigating factor when quantifying a penalty for that person.	Any officer not below the rank of Deputy Director and Revenue Intelligence Officer
29	127	To issue an order levying penalty under this section.	Any officer not below the rank of Deputy Director and Revenue Intelligence Officer
30	129 (3)	To issue notice and pass an order in relation to tax and penalty of seized or detained goods or conveyance.	Any officer not below the rank of Deputy Director and Revenue Intelligence Officer
31	129(6)	To reduce the period of compliance for payment of tax and penalty.	Any officer not below the rank of Deputy Director and Revenue Intelligence Officer
32	130(2), (6) & (7)	Confiscation of goods or conveyance and levy of penalty or fine.	Any officer not below the rank of Deputy Director and Revenue Intelligence Officer

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33	151	Powers to call for information	Any officer not below the rank of Deputy Director and Revenue Intelligence Officer
34	153	To take assistance from an expert	Any officer not below the rank of Deputy Director and Revenue Intelligence Officer
35	154	To take samples of goods	Any officer not below the rank of Deputy Director and Revenue Intelligence Officer

SCHEDULE-II

S. No.	Rule	Functions Assigned	Powers to be exercised by Officer of the DRI & EO
1	2	3	4
1	Sub-rule (1)&(3) of rule 138B	Verification of documents and conveyances.	Any officer not below the rank of Deputy Director and Revenue Intelligence Officer

Above functions shall be performed subject to the conditions as mentioned below, namely:-

(i) that these powers except as mentioned in serial number in 6, 8, 9, 10, 19 and 26 of the Schedule I, shall be exercised by the officers, only after written permission of the Director General of DRI & EO;

(ii) that the officers empowered may exercise powers conferred upon them under this notification in whole of the State;

(iii) that where a case has already been made out by any officer posted in the Commercial Taxes Department and the proceedings have been initiated against such taxable person under section 61 and/or 64 and/or 73 and/or 74 of the said Act, the Officers posted in DRI & EO shall not be empowered to initiate any action against such taxable person on the same issue.

This shall come into force with immediate effect.

[F.17()ACCT/GST/2017/]

(Prakash Rajpurohit)

Chief Commissioner of State Tax,
Rajasthan, Jaipur

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Copy forwarded to the following for information and necessary action

1. Chief Commissioner, CGST & Central Excise, Jaipur Zone, Jaipur.
2. PS to Chief Commissioner, State Tax, Rajasthan.
3. Joint Secretary, Finance (Tax) Department, Jaipur.
4. All Special Commissioners, CTD, Headquarter, Jaipur.
5. All Additional Commissioner (Adm.), Commercial Taxes Department, Rajasthan
6. Additional Commissioner (IT) for uploading it on Department's website www.rajtax.gov.in and on the web portal RAJVISTA, CTD, Jaipur.
7. Assistant Commissioner (GST), Nodal officer for uploading it on e-gazette portal.
8. Asst. Director, Public Relations, CTD, Jaipur for publicity.
9. Guard file.

(Prakash Rajpurohit)

Chief Commissioner of State Tax,
Rajasthan, Jaipur

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