

**GOVERNMENT OF RAJASTHAN
FINANCE DEPARTMENT
(TAX DIVISION)**

NOTIFICATION

Jaipur, August 30th, 2024

In exercise of the powers conferred by section 97B of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003) and in supersession of this department's notification number F.12(69)FD/Tax/2010-Pt-18 dated May 17, 2011, the State Government hereby directs that the Officers not below the rank of Deputy Director and Revenue Intelligence Officer, hereinafter referred to as the DD and RIO, posted in the Directorate of Revenue Intelligence and Economic Offences, hereinafter referred to as the DRI & EO, shall exercise all the powers exercisable by an Assessing Authority, except the powers provided under section 22, 23, 24, 27 and 28 of the said Act, subject to the following conditions, namely:-

- (i) that these powers can be exercised by the Officers posted in the DRI & EO not below the rank of DD and RIO, after the written permission of the Director General of DRI & EO;
- (ii) that the Officers empowered may exercise powers provided to them under this notification in whole of the State;
- (iii) that where the Officer authorized under this notification makes an assessment under section 25 of the Act for a period less than a year or in case the dealer has opted for quarterly assessment under sub-section (2) of section 23 of the said Act less than a quarter, the said Officer shall be competent to make the assessment for the relevant year or the quarter, as the case may be; and
- (iv) that where a case has already been made out by any Officer posted in the Commercial Taxes Department and the proceeding has been initiated against such dealer under section 25 and /or section 26 and /or section 75 of the said Act, the Officers posted in the DRI & EO shall not be empowered to initiate any action against such dealer on the same issue.

[No. F.12(2)FD/Tax/2024-Pt-I-92]

By order of the Governor,



(Jaswant Singh)

Joint Secretary to Government

Copy forwarded to the following for information and necessary action:-

1. Superintendent, Government Central Press, Jaipur for publication of this notification in part 4(c) of today's extra ordinary Gazette. It is requested that 10 copies of this notification may be sent to this Department and 10 copies along with bill may be sent to the Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
2. Additional Chief Secretary to Hon'ble Chief Minister (Taxation).
3. Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
4. Accountant General, Rajasthan, Jaipur.
5. PS to Additional Chief Secretary, Finance.
6. PS to Secretary, Finance (Revenue).
7. Director General, Directorate of Revenue Intelligence and Economic Offences, Rajasthan, Jaipur.
8. Director, Information & Public Relations, Jaipur.
9. Technical Director, Finance (Computer Cell) Department for uploading this notification on website.
10. Guard File.

MJS

Joint Secretary to the Government.