

**GOVERNMENT OF JHARKHAND**  
**COMMERCIAL TAX 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 service 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 Service Tax Act, 2017 or the rules made there under given in the corresponding entry in column (2) of said table. The function hereby assigned to specified authority in column (4) of the schedule shall be performed only within their jurisdiction and up to 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 / 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 / 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 / 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 refund due	Assistant Commissioner State Tax / 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, in charge will distribute the duties relating to refund to assistant commissioner of State tax within his jurisdiction.
2. The orders issued vide letter no. 619 dated 06.03.2018 stands amend to this extent.

(K.K.KHANDELWAL)  
Additional Chief Secretary-cum-Commissioner

Letter No. Va.Kar/Vividh/54/2017 – 1873

Ranchi, Dated 28.06.2018

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.