

BY THE COMMISSIONER OF SALES TAX,  
MAHARASHTRA STATE, MUMBAI

Vikrikar Bhavan, Mazgaon, Mumbai 400010,  
Dated the 23rd November 2006

*ORDER*

MAHARASHTRA VALUE ADDED TAX ACT, 2002.

No. SR.D.C.(A&R)/ PWR/1006/4/Adm3.- In exercise of the powers conferred by sub-section (6) of section 10 of the Maharashtra Value Added Tax Act, 2002, (Mah. IX of 2005), and in supersession of the notification No. Jt. C(HQ)1/VAT/2005/158(A), dated 30th November 2005, the Commissioner of Sales Tax, Maharashtra State, is hereby pleased to delegate to the Officers specified in column (1) of the schedule appended hereto, the powers and duties of the Commissioner under the sections of the Maharashtra Value Added Tax Act, 2002, and under notification issued under sections of the Maharashtra Value Added Tax Act, 2002, respectively specified against them in column (2) of the said Schedule.

SCHEDULE

<i>Sr. No.</i>	<i>Officers with designation</i>	<i>Powers and Duties of the Commissioner</i>
<i>1</i>	<i>2</i>	<i>3</i>
1	All the Assistant Commissioners of Sales Tax and All Sales Tax Officers	A) Section of the Maharashtra Value Added Tax Act, 2002 1) Section 14, 2) Section 16 excluding sub-section (7) thereof, 3) Section 19, 4) Sub-section (1) of section 20, 5) Sub-sections (3) and (5) of section 22, 6) Section 23 excluding sub-section (9) thereof, 7) Section 24, 8) Section 29, 9) Sub-sections (4), (6) and (8) of section 32 10) Section 33, 11) Section 36,

- 12) Section 45,
- 13) Section 49,
- 14) Section 50,
- 15) Section 51,
- 16) Sub-section (2) of section 61,
- 17) Sub-sections (1) and (2) of section 63,
- 18) Sub-sections (1) and (2) of section 64,
- 19) Sub-section (1) of section 74,
- 20) Sub-section (1) of section 78, in so far as it relates to the composition of offence under clause (f) of sub-section (3) of section 74,
- 21) Sub-sections (3) and (4) of section 91, and
- 22) Section 93.

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The powers and duties delegated under this order shall be exercised subject to such condition and restrictions as the Commissioner may impose from time to time.

**B. C. KHATUA**  
Commissioner of Sales Tax,  
Maharashtra State, Mumbai.  
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