

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

NOTIFICATION

Jaipur, dated May 17, 2011.

In exercise of the powers conferred by section 97B of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), the State Government hereby directs that the Officers not below the rank of Revenue Intelligence Officer (hereinafter referred to as the RIO) posted in State Directorate of Revenue Intelligence (hereinafter referred to as the SDRI) shall exercise all the powers exercisable by an Assessing Authority under the said Act, except the powers provided under section 22, 23, 24, 27 and 28, subject to the following conditions, namely:-

- (i) that these powers can be exercised by the Officers posted in SDRI not below the rank of RIO, only after the written permission of the Director General of SDRI;
- (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 said 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 SDRI shall not be empowered to initiate any action against such dealer on the same issue.

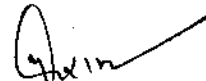
[No. F.12(69)FD/Tax/2010-Pt.-18]
By order of the Governor,


(Mewa Ram Jat)

Deputy 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 extra ordinary gazette along with a soft copy in CD. It is requested that 10 copies of this notification may be sent to this department and 20 copies along with bill may be sent to Commissioner, Commercial Taxes Department Rajasthan, Jaipur. Please ensure that soft copy in CD is same as hard copy as provided to you for publication.
2. Principal Secretary to Hon'ble Chief Minister (Finance Minister).
3. Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
4. Accountant General, Rajasthan, Jaipur.
5. PS to ACS, Finance.
6. PS to Principal Secretary, Law.
7. PS to Director General, State Directorate of Revenue Intelligence, Vitta Bhawan, Jaipur.
8. PS to Secretary, Finance (Revenue).
9. Director, Public Relations, Jaipur.
10. SA, Finance (Computer Cell) Department, Secretariat, Jaipur.
11. Guard File.


Deputy Secretary to Government