

**GOVERNMENT OF RAJASTHAN  
COMMERCIAL TAXES DEPARTMENT**

**NOTIFICATION**

Jaipur, dated September 13, 2017

In exercise of the powers conferred by section 167 read with sub-section (1) of Section 5 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), I, Alok Gupta, Commissioner of State Tax, Rajasthan, hereby direct that the officers posted in the State Directorate of Revenue Intelligence, Rajasthan, Jaipur (hereinafter referred to as SDRI) as specified in entries in column 4 of the Schedule below, shall exercise the functions to be performed under this Act as mentioned in the entries in column 2 and as described in the corresponding entries at column 3 of the said Schedule, namely:-

**SCHEDULE**

S. No.	Section	Functions Assigned	Powers to be exercised by Officer of the SDRI
1	2	3	4
1.	10(5)	To determine tax and penalty referred to in this section.	Revenue Intelligence Officer (RIO)
2.	35(6)	Determination of amount of tax payable	Revenue Intelligence Officer (RIO)
3.	52(12)	To issue notice to furnish details of supply of goods and services and for stock of goods, to E-commerce operators	Revenue Intelligence Officer (RIO) holding the post equal to Joint Commissioner of State Tax.
4.	61(1) & (3)	Scrutiny of returns	Revenue Intelligence Officer (RIO)
5.	63	Best judgment assessment of unregistered persons	Revenue Intelligence Officer (RIO)
6.	64(1)	To give permission to proceed for summary assessment, to protect interest of revenue	Director General, SDRI
7.	64(1)	Summary assessment in certain special cases.	Revenue Intelligence Officer (RIO)
8.	64(2)	To withdraw summary assessment order, passed by proper officer after seeking due permission	Director General, SDRI

