

THE UTTARAKHAND VALUE ADDED TAX RULES, 2005

4: Commercial Tax Authorities and their powers:

(1)The Commissioner shall have jurisdiction over whole of the State and shall exercise all the powers conferred , and perform all the duties imposed upon him by or under the Act or these rules;

(2)Consistent with the provisions of the Act and these rules, the Commissioner shall have superintendence over all officers and persons employed in the execution of the Act and these rules, and the Commissioner may from time to time issue such orders, instructions and directions as he may deem fit for the proper administration of the Act and for regulating the procedure to be followed in carrying out the provisions of the Act and these rules:

Provided that no such instructions or directions shall be given so as to interfere with the discretion of the Joint Commissioner (Appeals) in the exercise of his appellate functions.

(3)The Commissioner shall have all the powers exercisable by his subordinate authorities other than the appellate authorities under section 51.

(4) Subject to such restrictions and conditions as may be specified by the Government from time to time, the Commissioner may, by order in writing, delegate any of his powers and functions under the Act and the Rules made thereunder, to any officer subordinate to him.

(5)The Government shall appoint as many Additional Commissioners, Joint Commissioners, Deputy Commissioners, Assistant Commissioners, Commercial Tax Officers and such other officers as it thinks fit for the purpose of

performing the functions respectively assigned to them by or under these Rules. Such officers shall perform the said functions in whole of the State or within such local limits as the Government or any authority or officer empowered by it in this behalf, may assign to them.

(substituted vide notification no.- 324/XXVII(8)/VITTA/2008 Dt. 14-05-2008 as above and prior to the substitution this sub-rule read as under)

(5)The Government shall appoint as many Additional Commissioners, Joint Commissioners, Deputy Commissioners, Assistant Commissioners, Commercial Tax Officers Grade-2 and such other officers as it thinks fit for the purpose of performing the functions respectively assigned to them by or under these rules. Such officers shall perform the said functions in whole of the State or within such local limits as the Government or any authority or officer empowered by it in this behalf, may assign to them.

(6) Subject to the general control of the Commissioner, the Additional or Joint Commissioner shall exercise all the powers vested in the Commissioner.

(7)Subject to the general control of the Commissioner, the Joint Commissioner and Deputy Commissioners shall also exercise the powers conferred , and perform the duties imposed by or under the Act or these rules or as may, consistent with the Act or these rules, be conferred on or assigned to them.

(8)All officers and persons employed for the execution of the Act shall observe and follow the orders, instructions and directions of the officers superior to them;

(9) (a)The Commissioner of Commercial Tax on his own motion or on an application made to him on this behalf, may transfer any case or class of cases at any stage from one Assessing Authority in a circle to another Assessing Authority or to any officer subordinate to him;

(b)The Additional Commissioner or Joint Commissioner (Executive) on his own motion or on an application made to him on this behalf, may, subject to the general control of the Commissioner of Commercial Tax, also transfer any case or class of cases at any stage from one Assessing Authority to another Assessing Authority within his Zone or, as the case may be, within his region;

(c)(i)The Commissioner may, before the commencement of the hearing of an appeal, either on his own motion or on the application of the appellant, transfer any case or class of cases from one Additional Commissioner (Appeals) to another Additional Commissioner (Appeals) or from one Joint Commissioner (Appeals)to another Joint Commissioner (Appeals) or to an Additional Commissioner (Appeals);

(ii)The President of the Tribunal may at any stage after the Commencement of the hearing of an appeal, on an application made by the appellant or the Commissioner, transfer any case or class of cases from one Additional Commissioner (Appeals) to another Additional Commissioner (Appeals)or from one Joint Commissioner (Appeals)to another Joint Commissioner (Appeals) or to an Additional Commissioner (Appeals).

Explanation(1): Unless otherwise directed, the officer, to whom a case is transferred under clause (a)or clause (b) of sub-rule(9), shall have all such powers as the officer from whom the case was transferred, and he may deal with the case either de novo or from the stage at which the case was so transferred.

Explanation(2): For the proposes of this rule, hearing shall be deemed to have commenced on the issue of notice referred to in sub- rule(2) of rule 37.

(d)The Commissioner of Commercial Tax may transfer any case or cases at any stage of proceeding from the officer authorized under section 52 to any other such officer.