

**HARYANA GOVERNMENT**  
**EXCISE AND TAXATION DEPARTMENT**  
**Notification**

The 11<sup>th</sup> April, 2013

No. Web 2 /H.A.6/2003/S.60/2013.- The following draft of the rules further to amend the Haryana value Added Tax Rules, 2003, which the Governor of Haryana proposes to make in exercise of the powers conferred by sub-section (1) of section 60 of the Haryana Value Added Tax Act, 2003 (6 of 2003), is published below for the information of persons likely to be affected thereby.

Notice is hereby given that the draft of the rules shall be taken into consideration by the Government on or after the expiry of a period of ten days from the date of uploading of this notification on the official web-site [www.haryanatax.com](http://www.haryanatax.com) together with objections and suggestions, if any, which may be received by the Principal Secretary to Government, Haryana Excise and Taxation Department, Chandigarh, from any person with respect to the draft of the rules before the expiry of the period so specified :-

**Draft Amendment**

1. These rules may be called the Haryana Value Added Tax (Amendment) Rules, 2013.
2. In the Haryana Value Added Tax Rules, 2003, for rule 42, the following rule shall be substituted, namely:-  
“42. “APPROVAL OF REFUND.- The following authorities shall be competent to approve refund, arising from a single order, of the amount mentioned against each:

<i>1</i>	<i>Committee comprising of three senior most Additional Excise and Taxation Commissioners from department side posted at the Head Quarter and the Joint Excise and Taxation Commissioner (Taxation) as the Member-Secretary. The senior most amongst these Additional Excise and Taxation Commissioners shall be the Chairman.</i>	<i>above twenty five lakh rupees</i>
<i>2</i>	<i>Officer-in-charge of the range</i>	<i>upto twenty five lakh rupees</i>
<i>3</i>	<i>Officer in-charge of the district</i>	<i>upto ten lakh rupees</i>
<i>4</i>	<i>Excise and Taxation Officer or Assistant Excise and Taxation Officer</i>	<i>upto one lakh rupees</i>

The lower authority/authorities shall submit the record of the case at the appropriate level along with his/their recommendation(s) to the competent authority at least thirty days before the time prescribed for issuing refund without interest lapses and the competent authority shall intimate its decision to the lower authority/authorities well in time. It may, by order in writing, increase or decrease the amount of refund or may order that no refund is due but

no adverse order shall be passed without giving the affected person a reasonable opportunity of being heard.

*The Committee constituted for the purpose of approval of refund above twenty five lakh rupess shall meet at least once a week to decide the cases of refund sent by the field offices.”.*

Rajan Gupta,  
Principal Secretary to Government, Haryana,  
Excise and Taxation Department