

[Authorised English Translation]

**HARYANA GOVERNMENT**

**EXCISE AND TAXATION DEPARTMENT**

**Notification**

The 24th July, 2014

**No. S.O.83/H.A.6/2003/S. 60/2014.**—In exercise of the powers conferred by sub-section (1) read with sub-section (3) of section 60 of the Haryana Value Added Tax Act, 2003 (Act 6 of 2003) and with reference to Haryana Government, Excise & Taxation Department, Notification No. Web 5/H.A.6/2003/S. 60/2014, dated the 17th June, 2014, the Governor of Haryana hereby makes the following rules to further amend the Haryana Value Added Tax Rules, 2003, namely:—

**Amendment**

1. These rules may be called the Haryana Value Added Tax (Second Amendment) Rules, 2014.

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 allow refund, arising from a single order, of the amount mentioned against each:—

1. 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. Above twenty five lakh rupees
2. Committee comprising of the concerned Joint Excise and Taxation Commissioner (Range) as the Chairman; the other two members being one-the senior most Deputy Excise and Taxation Commissioner posted in any district falling in the range (DETS may be from either wing i.e. Sales Tax or Excise or Inspection or Passenger and Goods Tax etc. from any of the districts falling in the range); second-the Deputy Excise and Taxation Commissioner (Sales Tax) of the district concerned. The Excise and Taxation Officer working as Nodal Officer (Refund) in the district concerned shall work as Member-Secretary. Above ten lakh and upto twenty five lakh rupees

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3. Committee comprising of the Deputy Excise and Taxation Commissioner (Sales Tax) of the district concerned as the Chairman; other two members being two senior most Excise and Taxation Officers posted in the district (the ETOs may be from either wing i.e. Sales Tax or Excise or Inspection or Passenger and Goods Tax etc.). The Excise and Taxation Officer working as Nodal Officer (Refund) in the district shall work as Member-Secretary. Upto ten lakh rupees

The lower authority/authorities shall submit the record of the case along with his/her/their recommendation(s) to the competent authority at the appropriate level 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 Committees constituted for the purpose of sanction of refund shall meet at least once in a fortnight to decide the cases of refund sent to them for approval.

The Commissioner shall be competent to decide the eligibility of an officer with regard to his/her seniority about membership of any committee and to issue instructions for smooth functioning of the committees."

HARDEEP KUMAR,  
Additional Chief Secretary to Government Haryana,  
Excise and Taxation Department.