

File No. 12-4/78-EXN-Tax-Part-278/22(a)- 25116

Government of Himachal Pradesh
Department of State Taxes and Excise

Office Order

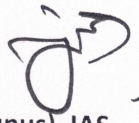
Dated:

Shimla- 171009

Sept., 2024

In exercise of the powers conferred under sub-rule (2) of rule 86A and proviso to rule 86B of the Himachal Pradesh Goods and Services Tax Rules, 2017, the following officers are hereby authorised, to exercise power under rule 86A and 86B based on the monetary limits as mentioned below:

Sl. No.	Total amount of ineligible or fraudulently availed input tax credit	Officer to disallow debit of amount from electronic credit ledger under rule 86A
(1)	(2)	(3)
1	Not exceeding Rs. 1 crore	Deputy Commissioner of State Taxes and Excise (Taxpayer Services / Enforcement & Allied Taxes) Assistant Commissioner of State Taxes and Excise (GST/Allied Taxes)
2	Above Rs. 1 crore but not exceeding Rs. 5 crore	Joint Commissioner of State Taxes and Excise (Taxpayer Services & Enforcement & Allied Taxes)
3	Above Rs. 5 crore	Commissioner of State Taxes and Excise


(Dr. Yunus), IAS
Commissioner of State Taxes and Excise,
Himachal Pradesh

Endst. No. 12-4/78-EXN-Tax-Part-278/22(a)- 25117-22 Dated: 26th Sept., 2024

Copy forwarded for information to:-

1. Principal Secretary (ST&E) to the Government of Himachal Pradesh.
2. Additional Commissioner (GST & Allied Taxes) H.P with a direction to upload the copy of this order on the GST Monitoring System for the information of all concerned officers/officials.
- ✓ 3. Additional Commissioner (EIU, Enforcement & IT) H.P. with a direction to upload the copy of this order on Departmental website for the information of all concerned officers/officials.
4. The Joint Commissioner of State Taxes and Excise (Taxpayer Services & Enforcement & Allied Taxes), (South Zone Parwanoo, North Zone Palampur, Central Zone Una), H.P.


Commissioner of State Taxes and Excise
Himachal Pradesh