



EXCISE & TAXATION DEPARTMENT, HARYANA

आबकारी तथा कराधान विभाग, हरियाणा
वाणिज्य भवन, प्लॉट नं० 1-3, सैक्टर-5, पंचकुला

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Instruction No. 01 /2025/ GST-II

Dated 01.04.2025

Subject: Fixation of monetary limits for Proper officer under section 73, 74 and 74A of the Haryana Goods and Services Tax Act, 2017 and under the Integrated Goods and Services Tax act, 2017-reg.

1. The Department vide order issued vide No. 2832/GST-II, dated 08.12.2017 (as amended from time to time) assigned proper officers for various provisions of the HGST Act, 2017. As per serial numbers 37, 38 and 38A of the order, Deputy Commissioner of State Tax and Excise and Taxation Officer of State Tax have been specified as Proper Officers for the purposes of Sections 73, 74 and 74A of the HGST Act, 2017 respectively.

2. Whereas, for optimal distribution of work relating to the issuance of Show Cause Notices and orders under Sections 73, 74 and 74A of the HGST Act, 2017 and also under the IGST Act, 2017, monetary limits for different level of officers of State Tax need to be prescribed. Therefore, in pursuance of clause (91) of section 2 of the HGST Act, 2017 read with section 20 of the IGST Act, 2017, the Commissioner of State Tax hereby assigns the officers mentioned under column (2) of the Table below, the functions as the Proper Officers in relation to issuance of Show Cause Notices and orders under sections 73, 74 and 74A of the HGST Act, 2017 and Section 20 of the IGST Act, 2017 (read with sections 73, 74 and 74A of the HGST Act), up to the monetary limits as mentioned under columns (3), (4) and (5) respectively of the Table below:-

TABLE

Serial Number	Officer of State Tax	Monetary limit of the amount of State tax (including cess) not paid or short paid or erroneously refunded or input tax credit of state tax wrongly availed or utilized for issuance of show cause notices and passing of order under sections 73, 74 and 74A of HGST Act, 2017	Monetary limit of the amount of integrated tax (including cess) not paid or short paid or erroneously refunded or input tax credit of integrated tax wrongly availed or utilizing for issuance of show cause notices and passing of orders under sections 73, 74 and 74A of HGST Act, 2017 made applicable to matters in relation to integrated tax vide section 20 of the IGST Act, 2017	Monetary limit of the amount of State tax and integrated tax (including cess) not paid or short paid or erroneously refunded or input tax credit of state tax and integrated tax wrongly availed or utilized for issuance of show cause notices and passing of orders under sections 73, 74 and 74A of HGST Act, 2017 made applicable to integrated tax vide section 20 of the IGST Act, 2017
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(1)	(2)	(3)	(4)	(5)
1.	Excise and Taxation Officer of State Tax	Not exceeding Rupees 1Crore	Not exceeding Rupees 2Crore	Not exceeding Rupees 2Crore
2.	Dy. Commis sioner of State Tax	Above Rupees 1Crore	Above Rupees 2Crore	Above Rupees 2Crore

3. In cases of audit or scrutiny or investigation involving multiple Financial years, a consolidated Show Cause Notice shall be issued and the consolidated value of tax (not paid or short paid or erroneously refunded or input tax credit of state tax wrongly availed or utilized) shall be considered for determining the monetary limits as described in table of para 2 above.

4. The monetary limits as prescribed in Table of para 2 above shall also apply to the show cause notices to be issued by the officers of Haryana State GST Intelligence Unit. Upon conclusion of any enquiry/investigation by the IU Officer, if the tax amount demanded exceeds the monetary limits as prescribed for Excise and Taxation Officer of State Tax in table of para 2 above, then the draft show cause notice is to be put up by the said officer before the jurisdictional Dy. Commissioner of State Tax of the taxpayer. The said Dy. Commissioner of State Tax after due examination of the case shall issue the show cause notice and pass the order. Accordingly the earlier instructions issued vide file no. 78683(GST-V), dated 03.06.2022 (for officers of Intelligence Unit) stand modified accordingly.

5. These instructions will come into effect from the 1st April, 2025.

6. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Department.

Dated: 01.04.2025

Place: Panchkula

VINAY PRATAP SINGH

Excise and Taxation Commissioner-cum-
Commissioner of State Tax, Haryana



EXCISE & TAXATION DEPARTMENT, HARYANA

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No. 418 /GST-II
Panchkula, dated 01/04/2025

Copy to:

1. PS/ PS E&T, Haryana.
2. PS/Excise and Taxation Commissioner, Haryana.
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4. All Joint Excise and Taxation Commissioners in the Head office.
5. All Deputy Excise and Taxation Commissioners in the Head office.
6. All Excise and Taxation Officers in the State.
7. All JDL and DA/ADA in the Head Office


Dy. Excise and Taxation Commissioner (GST),
Haryana, Panchkula.