

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
DEPARTMENT OF TRADE & TAXES
VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI-110002
(POLICY & RESEARCH BRANCH)

File No: DTT-D011/33/2026-Policy -TT-144

Dated: 02/04/2026

ORDER

In supersession of all previous orders issued on the subject matter, and in exercise of the powers conferred under sub-section (1) of section 5 read with sub-section (91) of section 2 of the Delhi Goods and Services Tax Act, 2017 (Delhi Act 03 of 2017) (hereinafter referred to as "the Act"), and the rules framed there under, I hereby assign the functions as the proper officers in relation to the sections/powers of the said Act or the rules made there under mentioned in Column (1) & (2) of the Table below, to the officers mentioned in corresponding entry in Column (3) of the said Table, subject to the conditions and restrictions stipulated in Column (4) thereof:

Section (1)	Description of power (2)	Designation of Officer (3)	Condition/Restriction (4)
29	Cancellation of registration on the application filed by the taxpayer	Proper Officer posted in Ward	a) In cases where the total amount of Input Tax Credit (ITC) availed and/or passed on by the taxpayer exceeds ₹2.5 crore, application shall be decided after obtaining prior approval of the concerned Zonal In-charge; and b) In cases where the total amount of Input Tax Credit (ITC) availed and/or passed on by the taxpayer does not exceed ₹2.5 crore, application shall be decided by the Proper Officer posted in the Ward.

Note:

1. The Ward Officer shall scrutinize the application for cancellation of registration filed by the taxpayer in accordance with the applicable statutory provisions, instructions, circulars, and Standard Operating Procedures (SoPs), and shall submit a reasoned proposal, along with findings, to the concerned Zonal In-charge for approval on a case-to-case basis.
2. A copy of the approval accorded by the Zonal In-charge shall mandatorily be uploaded along with the speaking order.

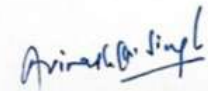

NIKHIL KUMAR
COMMISSIONER STATE TAX

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Copy for information to :-

1. All SCTTs/ACTTs/JCTTs/Trade and Taxes Department.
2. All ACs/GSTOs through the Zonal In charge, Trade and Taxes Department.
3. PS to Commissioner, Trade and Taxes Department.
4. In charge EDP Cell with the request to upload on Department's portal.
5. Guard file.


(AVINASH KUMAR SINGH)
ASSISTANT COMMISSIONER (P&R)