

GOODS

AND

SERVICES

TAX

GST **UPDATES**

Haryana GST Instruction No.01/2025/GST-II Dated
01/04/2025 – Monetary Limits for Proceedings under
Section 73, 74 and 74A

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

The Department 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. 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, monetary limits for different level of officers of State Tax has been prescribed 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 Section 20 of the IGST Act, 2017.

Monetary Limit for Issuance of Notice and Passing of Order

Officer of State Tax	State Tax (including cess) under sections 73, 74 and 74A of HGST Act,2017	Integrated Tax (including cess) under sections 73, 74 and 74A of HGST Act, 2017 & Section 20 of IGST Act 2017	State Tax & Integrated Tax (including cess) under sections 73, 74 and 74A of HGST Act, 2017 & Section 20 of IGST Act 2017
Excise and Taxation Officer of State Tax	Not exceeding 1 crore	Not exceeding 2 crore	Not exceeding 2 crore
Deputy Commissioner of State Tax	Above 1 crore	Above 2 crore	Above 2 crore

The abovementioned monetary limit shall also be applicable-

- For issuance of consolidated Show Cause Notice In cases of audit or scrutiny or investigation involving multiple financial years
- For issuance of Show Cause Notice by officers of Haryana State GST Intelligence Unit (upon conclusion of any enquiry/investigation by the IU Officer) the earlier instructions issued vide file no. 78683 (GST-V), dated 03.06.2022(for officers of Intelligence Unit) stand modified accordingly.

These instructions have been in effect since April 1st, 2025.


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CONTACT US

NOIDA OFFICE

DPNC GLOBAL LLP

 Windsor Grand, 15th Floor,
Plot No. 1C, Sector-126,
Noida-201303, Uttar Pradesh

 +91.120.6456990

 dpnc@dpncglobal.com

 <https://dpncglobal.com/>

GURGAON OFFICE

DPNC GLOBAL LLP

120, Vipul Business Park,
Sector-48, Sohna Road,
Gurugram, Haryana-122018

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