

ANNEXURE

PROPOSAL FOR DELEGATION OF FINANCIAL POWERS OF THE VARIOUS OFFICERS OF THE COMMERCIAL TAXES DEPARTMENT

Item	Designation of officer	Existing Powers	Enhanced Powers
1. i) Hiring of private building for office accommodation	Commissioner	Rs.1,500/-	Rs.3,000/-subject to existing rules
ii) Hiring of private building for Office accomodation	Joint Commissioner I	Rs. 500/-	Rs. 1,000/- subject to existing rules.
2. i) Local Purchase of Stanionery	Commissioner	Rs.500/-subject to annual limit of Rs.5,000/-	Rs 1,000/- subject to annual limit of Rs.10,000/- and existing rules.
ii) Local purchase of Stanionery	Joint Commissioner I	Rs.100/- at a time subject to annual limit of Rs.1,000	Rs.500/- subject to annual limit of Rs.5,000/- and existing rules.
iii) Local purchase of Stationery	All Deputy Commissioners	Upto a limit of Rs.100/- in each case and subject to maximum of Rs.1,000/- per annum and subject to stores Purchase Rules and Budget provision.	Rs.250/- and Rs. 5,000/- respectively in each case per annum subject to Stores Rules and budget provision.
iv) Local purchase of Stationery	Deputy Commissioner (Appeals)	Upto Rs.50/- in each subject to a maximum of Rs.500/- per annum	Rs.250/- and Rs. 5,000/- respectively in each case per annum subject to Stores Rules and budget provision.
v) Local purchase of Stationery	All Law Officers (Special Circles)	Upto a maximum limit of Rs.50/- in each case subject to a maximum of Rs.250/- per annum and subject to stores Rules	Rs.250/- and Rs. 5,000/- respectively in each case per annum subject to Stores Rules and budget provision.
3. i) Non-recurring contingent expenditure	Commissioner	Rs.5,000/-	Rs.7,500/- and subject to existing rules.
ii) Non-recurring contingent expenditure	Joint Commissioner I	Rs. 1,000/-	Rs.2,000/- and subject to existing rules.
iii) Non-recurring contingent expenditure (charges)	All Deputy Commissioners	Rs.1,000/- at a time and subject to provision of KFC or Account Code.	The existing practice will continue subject to monitory limit of Rs.1,500/- and existing rules.

	iv) Non-recurring contingent expenditure (charges)	Deputy Commissioner (Appeals)	Rs.1,000/- at a time and subject to provision of KFC or Account Code.	The existing practice will continue subject to monitory limit of Rs.1,500/- and existing rules.
	v) Non-recurring contingent expenditure (charges)	Assistant Commissioner (Assistant) Special Circle.	Rs.100/- at a time within the budget grant and subject to provisions of KFC or account code.	Rs.200/- at a time within the budget grant and subject to provisions of KFC or account code.
	vi) Non-recurring contingent expenditure (charges)	All Law Officers	Upto Rs. 100/- at a time subject to provisions of KFC or Account Code	Rs.200/- at a time within the budget grant and subject to provisions of KFC or account code.
	vii) Non-recurring contingent expenditure (charges)	Sales Tax Officers	Rs. 50/- at a time and subject to the relevant provisions of KFC or Account Code.	Rs. 100/- at a time within the budget grant and subject to the relevant provisions of KFC or account code.
4.	i) Repairs to Motor vehicles	Commissioner	Rs. 25,000/-	Rs. 25,000/- and subject to existing Rules.
	ii) Repair to Motor Vehicles	Joint Commissioner I	Rs. 10,000/-	Rs.10,000/- and subject to existing rules
	iii) Repair to Motor Vehicles	All Deputy Commissioners	Rs. 2,500/- in each case	Rs. 7,500/- in each case and subject to existing rules.
	iv) Repairs to Motor Vehicles	Deputy Commissioner (Appeals)	Rs.1500 at a time	Rs. 5,000/- at a time and subject to existing rules.
5.	i) Casual printing at the time of emergency by private parties	Commissioner	Rs.500 annual limit Rs. 1000/-	Rs.1000/- limited to Rs.2000/- and subject to existing rules.
	ii) Casual printing at the time of emergency by private parties	Joint Commissioner	Rs. 250/- at a time annual limit of Rs.1000/- subject to budget provision	Rs.250 at a annual limit of Rs.1000/- subject to budget provision.
6.	i) Write off/remission of irrecoverable arrears of revenue and other irrecoverable amount	Commissioner	Upto Rs.10,000/- in each case without any annual limit.	Upto Rs.10,000/- in each case without any annual limit and subject to existing rules.
	ii) Write off/remission of irrecoverable arrears of revenue and other irrecoverable amount	Joint Commissioner I	Upto Rs.1500/- in each case without any annual limit.	Upto Rs.1500/- in each case without any annual limit and subject to existing rules.

	iii) Write off of irrecoverable revenue.	All Deputy Commissioners	Upto Rs.1000/- in each case without any annual limit.	Upto Rs.1000/- in each case without any annual limit and subject to existing rules.
	iv) Write off of irrecoverable revenue	Deputy Commissioner (Appeals)	Upto Rs.100/- in each case without any annual limit.	Upto Rs.1000/- in each case without any annual limit and subject to existing rules.
7.	i) Purchase of Furniture	Commissioner	Nil	Rs.5,000/- and subject to existing rules.
	ii) Purchase of Furniture	Joint Commissioner I	Rs.3000 subject to budget provision and following store Purchase Rules.	Rs.4,000/- subject to budget provision and following Store Purchase Rules.
	iii) Purchase of Furniture	All Deputy Commissioners	Subject to Budget Provision upto a maximum of Rs.3,000/- in each case and subject to conditions	Subject to Budget Provision upto a maximum of Rs.3,000/- in each case and subject to conditions.
	iv) Purchase of Furniture	Deputy Commissioner (Appeal)	Rs.1,000/- each case subject to conditions.	Subject to Budget Provision upto a maximum of Rs.2,000/- in each case and subject to conditions.
	v) Purchase of furniture	All Law Officers	A maximum of Rs. 1,000/- in each case subject to conditions.	A maximum of Rs.1,000/- in each case subject to conditions and existing rules.
8.	i) Purchase of Books	Commissioner	NIL	Rs.5,000/- subject to budget provision, annual limit and existing rules.
	ii) Purchase of Books	Joint Commissioner I	Rs. 250/- at a time subject to budget provision	Rs. 2000/- at a time subject to budget provision and existing rules.
	iii) Purchase of Books	All Deputy Commissioner	Upto Rs.250/- at a time subject to budget provision and conditions specified under item II of Appendix 4 KFC Vol. II	Rs.500/- at a time subject to budget provision and conditions specified under item II of Appendix 4 KFC Vol. II

	iv) Purchase of Books	Deputy Commissioner (Appeal)	Upto Rs.50/- at a time and upto an annual limit of Rs. 1000/- subject to conditions	Rs.500/- at a time subject to budget provision and conditions specified under item II of Appendix 4 KFC Vol. II.
	v) Purchase of Books	All Law Officers	Upto Rs.250/- at a time subject to budget provision and conditions specified under item II of Appendix 4 KFC Vol. II	Rs.500/- at a time subject to budget provision and conditions specified under item II of Appendix 4 KFC Vol. II
9.	i) Non-refundable advance from GPF	All Deputy Commissioners	To sanction non refundable advance from GPF to the subordinates under respective control upto an amount of Rs.5,000/-	As per GPF rules
	ii) Non-refundable advance from GPF	All Law Officer	Permissible under the normal rules	As per GPF rules
	iii) Non-refundable advance from GPF	Assistant Commissioner (Assistant) Special Circle	All members of their office subject to Rules/Government orders	As per GPF rules
	iv) Non-refundable advance from GPF	Sales Tax Officers	To sanction temporary advance from GPF deposits to the NGOs working under their control subject to rules	As per GPF rules
10.	i) Petty construction and repairs	All Deputy Commissioners	To sanction maintenance and petty construction of repairs for execution upto Rs.1000 on proper estimate in each case subject to budget provision.	Rs.5,000/- on a proper estimate of each case subject to budget provision and existing rules.
	ii) Petty construction and papers	Deputy Commissioner (Appeals)	To sanction maintenance and petty construction and repairs upto Rs.500/- on a proper estimate in each case subject to budget grant.	Rs.1000/- on a proper estimate in each case subject to budget grant
11.	Shifting of offices	All Deputy Commissioners	To sanction the shifting of an office from one building to another hiring of private building the rent of which does not exceed Rs.500/- per mensem on the strength of rent and non availability certificate from PWD.	Rs.2,000/- per mensem subject to condition stated in column 3

12. i) Disposal of unserviceable articles	All Deputy Commissioners	To sanction the disposal of unserviceable articles the value of which does not exceed Rs.500/- in each case subject to the condition laid down in Articles 163-165 of KFC.Vol.I	Rs.1,000/- subject to the condition Stated in column 3.
ii) Disposal of unserviceable articles	Deputy Commissioner (Appeals)	The value of which does not exceed Rs 100/- in each case	Rs.1,000/- subject to the condition as stated in column 3.
13. i) Write off the value of unserviceable articles	All Deputy Commissioners	To sanction write off of the value of unserviceable articles upto the annual limit of Rs.3,000/- when the book value does not exceed Rs.500/- in each case subject to condition.	Annual limit of Rs.3,000/- when the book value does not exceed Rs.500 in each case.
ii) Write off the value of unseviceable articles	Deputy Commissioners (Appeals)	To sanction write off of the value of unseviceable articles upto the limit of Rs.250/- when the book value does not exceed Rs.100/- in each case subject to condition that such sanction will be communicated to the Audit Office with specific recommendation of the circumstance of the case.	Rs.1,000/- subject to the condition as stated in column 3.
iii) Write off the value of unserviceable articles	All Law Officers	To saction disposal of unserviceable articles the value of which does not exceed Rs.100/- in each case subject to the condition laid down in Article 163 to 168 of KFC. Vol. I	Rs.1,000/- subject to the condition as stated in column 3
14. i) Countersigning of bills	Deputy Commissioner (Appeals)	To countersign the TA Bills of all Assistant Commissioners	To countersign the TA Bills of all Assistant Commissioner and as per existing rules.
ii) Countersigning of bills	Assistant Commissioner (Assistant) (Special Circle)	To countersign establishment TA Bills and contingent bills of their office	To countersign establishment TA Bills and contingent bills of their office and as per existing rules.
15. Cycle Advance	Deputy Commissioner (Appeals)	To accord saction for the grant of cycle advance subject to rules.	Subject to existing rules.