

Sales Tax Authorities. –

(1) The authorities to be appointed for assisting the Commissioner may be under the following designations:

- (a) Special Commissioner of Sales Tax;
- (b) Additional Commissioner of Sales Tax;
- (c) Joint Commissioner of Sales Tax;
- (d) Deputy Commissioner of Sales Tax;
- (e) Assistant Commissioner of Sales Tax;
- (f) Sales Tax Officer;
- (g) Tax Recovery Officer;
- (h) Assistant Sales Tax Officer;

(2) The Commissioner may, by notification, specify the local limits of jurisdiction of the authorities appointed under sub-section

(2) of section 3 and confer on such authorities such duties and functions, as may be required to be discharged by or under the Act and these rules as assigned to them by the said notification. (3) For the purpose of these rules, –

- (i) an Assistant Sales Tax Officer shall be subordinate to the Sales Tax Officer;
- (ii) a Sales Tax Officer shall be subordinate to the Assistant Commissioner;
- (iii) an Assistant Commissioner shall be subordinate to the Deputy Commissioner of Sales Tax;
- (iv)a Deputy Commissioner of Sales Tax shall be a subordinate to the Joint Commissioner of Sales Tax;
- (v)a Joint Commissioner of Sales Tax shall be subordinate to the Additional Commissioner of Sales Tax; and
- (vi) an Additional Commissioner of Sales Tax shall be subordinate to the Special Commissioner of Sales Tax.

(4) Notwithstanding anything contained in sub-rule (3), the authorities appointed under the designations mentioned in sub-rule (1), shall be subordinate to the Commissioner.

4. Constitution of Circles, Ranges and Large Tax-payers Units. – (1) The Government may, by notification, constitute areas into circles over which an Assistant Sales Tax Officer or a Sales Tax Officer, as the Commissioner may specify by notification, shall exercise jurisdiction: Provided that one or more Assessment Units may be established under a circle. (2) An Assistant Sales Tax Officer or a Sales Tax Officer exercising jurisdiction over any circle may also exercise jurisdiction over another circle or more circles, if so directed, by the Commissioner, by notification. (3) The circles constituted by the Government, by notification, can be reconstituted likewise at any time by notification. (4) The Government may, by notification, constitute several circles into ranges over which an Assistant Commissioner or a Deputy Commissioner of Sales Tax, appointed as such to those ranges, shall, exercise jurisdiction.

(5) The ranges constituted by the Government, by notification, may likewise be reconstituted, by a notification.

(6) The Government may, by notification, constitute one or more Large Tax payers' Unit, hereinafter referred to as LTU, in each range and, a Sales Tax Officer or an Assistant Commissioner, appointed as such to those units shall, exercise jurisdiction over the range in which such units are constituted.

(7) The Commissioner may, by notification, assign the record of any dealer under any circle or in the range to the LTU, constituted in that range.

(8) The Sales Tax Officer or the Assistant Commissioner, as the case may be, appointed as such to the LTU shall, discharge such functions under the Act and rules made thereunder, as may be specified by the Commissioner, by notification, in respect of the dealers, whose records are assigned to that LTU under sub-rule(7).

(9) The Government may also, by notification, constitute Enforcement Ranges comprising different circles over which an Assistant Commissioner and a Sales Tax Officer or an Assistant Sales Tax Officer under him shall exercise jurisdiction. 5. Delegation of Commissioner's powers and functions. –

(1) The Commissioner shall not delegate to any officer, appointed under sub-section (2) of section 3, to assist him, the powers under sub-section (1) of section 84 and sub-section (1) of section 86.

(2) The Commissioner shall not delegate to any officer, appointed under subsection (2) of section 3, to assist him, the powers under sub-section (1) of section 79, without the prior approval of the Government.

(3) The Commissioner shall not authorize any officer below the rank of a Sales Tax Officer, to exercise power under sub-section (3) of section 73, sub-section (3) and sub-section (11) of section 74 and sub-section (2) of section 75.