

**COMMISSIONER OF STATE TAX, MAHARASHTRA STATE, MUMBAI**

GST Bhavan, Mazgaon, Mumbai 400 010, dated the 30th March 2022.

**NOTIFICATION**

THE MAHARASHTRA SETTLEMENT OF ARREARS OF TAX, INTEREST, PENALTY OR LATE FEE ACT, 2022.

No. DC (A & R)3/VAT/MMB-2022/2/ADM-8.—In exercise of the powers conferred by sub-section (3) of section 3 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2022 (Mah. Act No. XXIX of 2022) (hereinafter referred to as “ the said Act ”), the Commissioner of State Tax, Maharashtra State, hereby, delegates the power and duties of the Commissioner under the sections of the said Act specified in column (3) of the *Schedule* appended hereto, to the designated authorities mentioned in column (2) of the said *Schedule*.

**SCHEDULE**

Sr. No.  (1)	Designated Authorities  (2)	The Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2022  (3)
1.	Special Commissioner of State Tax, all the Additional Commissioners of State Tax, all the Joint Commissioners of State Tax and all the Deputy Commissioners of State Tax.	All the powers of Commissioner of State Tax except sub-section (3) of section 3 and section 19.
2.	All Assistant Commissioners and all State Tax Officers.	All the powers of Commissioner of State Tax except sub-section (3) of section 3 and sections 15, 17 and 19.

The powers and duties delegated under this notification shall be exercised within their jurisdiction subject to such conditions and restrictions as the Commissioner may impose from time to time.

RAJIV KUMAR MITAL,  
Commissioner of State Tax,  
Maharashtra State, Mumbai.