

**EXCISE & TAXATION DEPARTMENT, HARYANA**

आबकारी तथा कराधान विभाग, हरियाणा

वाणिज्य भवन, प्लॉट नं० 1-3, सैक्टर-5, पंचकुला

दूरभाष:0172-2590990फैक्स: 0172-2590935

www.haryanatax.gov.in

Instruction No. ⁰³/2026/ GST-II

Dated: 04/6/2026

Subject: 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-reg.

Whereas, for optimal distribution of work relating to the issuance of Show Cause Notices and orders under Section 73, 74 and 74A of the Haryana Goods and Services Tax Act, 2017 (herein after referred to as the HIGST Act) and also under Integrated Goods and Services Tax Act, 2017 (herein after referred to as the IGST Act), monetary limits for different level of officers of State Tax need to be prescribed. Therefore, the department vide instruction no. 1/2025/GST-II dated 01.04.2025 had fixed monetary limits for proper officer under section 73, 74 and 74A of the HIGST Act, 2017 and IGST Act, 2017.

In exercise of the powers conferred under section 168 of the HIGST Act and in pursuance of clause 91 of Section 2 of HIGST Act, 2017 read with Section 20 of the IGST Act, 2017, the Commissioner of State Tax, hereby order the following, in modification of the original instruction no. 1/2025/GST-II dated 01.04.2025.

Amendment

In the Instruction No. 01/2025/GST-II, dated 01.04.2025, for the existing Table, the following Table shall be substituted, namely: -

TABLE

Serial No.	Officer of State Tax	Monetary limit of the amount of State tax (including cess) not paid or short paid or erroneously refunded or input tax credit of State tax wrongly availed or utilized for issuance of show cause notices and passing of order under sections 73 and 74 and 74A of HIGST Act, 2017	Monetary limit of the amount of integrated tax (including cess) not paid or short paid or erroneously refunded or input tax credit of integrated tax wrongly availed or utilized for issuance of show cause notices and passing of orders under sections 73, 74 and 74A of HIGST Act, 2017 made applicable to matters in relation to integrated tax vide section 20 of the IGST Act, 2017	Monetary limit of the amount of State tax and integrated tax (including cess) not paid or short paid or erroneously refunded or input tax credit of State tax and integrated tax wrongly availed or utilized for issuance of show cause notices and passing of orders under sections 73, 74 and 74A of HIGST Act, 2017 and made applicable to integrated tax vide section 20 of the IGST Act, 2017
(1)	(2)	(3)	(4)	(5)
1	Excise and Taxation Officer of State Tax posted in Districts of Ambala, Faridabad, Gurugram, Hisar, Jhajjar, Karnal, Panchkula, Panipat, Rewari, Rohtak, Sonapat	Not exceeding Rupees 1 Crore	Not exceeding Rupees 2 Crore	Not exceeding Rupees 2 Crore



EXCISE & TAXATION DEPARTMENT, HARYANA

आबकारी तथा कराधान विभाग, हरियाणा

वाणिज्य भवन, प्लॉट नं० 1-3, सैक्टर-5, पंचकुला

दूरभाष: 0172-2590990 फ़ैक्स: 0172-2590935

www.haryanatax.gov.in

2	Excise and Taxation Officer of State Tax posted in Districts of Bhiwani, Mewat, Sirsa, Jagadhari, Jind, Kurukshetra, Kaithal, Narnual, Palwal and Fatehabad	Not exceeding Rupees 50 lakhs	Not exceeding Rupees 1 Crore	Not exceeding Rupees 1 Crore
3	Deputy Commissioner of State Tax posted in Districts of Ambala, Faridabad, Gurugram, Hisar, Jhajjar, Karnal, Panchkula, Panipat, Rewari, Rohtak, Sonapat	Above Rupees 1 Crore	Above Rupees 2 Crore	Above Rupees 2 Crore
4	Deputy Commissioner of State Tax posted in Districts of Bhiwani, Mewat, Sirsa, Jagadhari, Jind, Kurukshetra, Kaithal, Narnual, Palwal and Fatehabad	Above Rupees 50 lakhs	Above Rupees 1 Crore	Above Rupees 1 Crore

2. These instructions will come into effect with immediate effect.


Dated:
Place: -

VINAY PRATAP SINGH
Excise and Taxation Commissioner-cum-
Commissioner of State GST, Haryana

No. 458 /GST-II/II
Panchkula, Dated the 04-06-2026

Copy to:

1. PS/ C&S E&T, Haryana.
2. PS/Excise and Taxation Commissioner, Haryana.
3. All Addl. Excise and Taxation Commissioners in the Head Office.
4. All JETCs (Range/Appcal) in the State of Haryana.
5. All DETCs (ST) in the State of Haryana.
6. JDIs and DAs in the Head Office.


Dy. Excise and Taxation Commissioner (GST),
Haryana, Panchkula.