

Value Added Tax Act, 2003

Section 61 - Jurisdiction of Officers and Change of Incumbent of an Office

(1) The Additional Commissioners, Joint Commissioners, Deputy Commissioners, Assistant Commissioners and Commercial Tax Officers shall perform their functions in respect of such areas or of such dealers or classes of dealers or of such cases or classes of cases as the Commissioner may direct.

(2) The word 'case' in relation to any dealer specified in any order or direction issued thereunder means all proceedings under this Act in respect of any year which may be pending on the date of such order or direction or which may have been completed on or before such date, and includes also all proceedings under this Act which may be commenced after the date of such order or direction in respect of any year.

(3) Whenever in respect of any proceeding under this Act, any prescribed authority ceases to exercise jurisdiction and is succeeded by another who may exercise that jurisdiction, the authority or officer so succeeding may continue the proceeding from the stage at which the proceeding was left by his predecessor.

(4) The person concerned may demand that before the proceeding under sub-section (3) is so continued, the previous proceeding or any part thereof be reopened or that before any order is passed against him, he be reheard.
