

**Office of the Commissioner Commercial Tax,  
Madhya Pradesh, Indore**

No. 28/2017/24(B)/I/47

Indore, dated- 21-02-2025

Order No. 01/2025

In exercise of the powers conferred upon me by sub-section (1) and sub-section (3) of Section 5 of the Madhya Pradesh Goods and Service Tax Act 2017 (No. 19 of 2017), I do hereby make following amendments in the table of Order No. 03/2024 dated 18.04.2024 as amended from time to time, namely :-

**AMENDMENTS**

In the said table, after serial no. 25, following serial no. and entries thereto shall be inserted namely:-

" 25A	Section 74 A and corresponding rules thereof	Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason pertaining to Financial Year 2024-25 onward	<b>Joint commissioner of state tax</b> - In respect of any supplier.  <b>Deputy Commissioner of State Tax</b> - In respect of supplier having annual turnover up to Rs. 500 Cr.  <b>Assistant Commissioner of State Tax</b> - In respect of supplier having annual turnover up to Rs. 40 Cr.  <b>State Tax Officer</b> - In respect of supplier having annual turnover up to 15 Cr.
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2. This Order shall be deemed to have come in to force from 1<sup>st</sup> November 2024.

  
(Dhanaraju S.) 21/02/2025  
Commissioner of State Tax,  
Madhya Pradesh