

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
DEPARTMENT OF TRADE AND TAXES
(POLICY BRANCH)
VYAPAR BHAWAN, I.P.ESTATE, NEW DELHI-110 002

No.F.3(636)/Policy/VAT/2016 1463-69

Dated: 18-2-16

CIRCULAR NO. 38 2015-16

Sub- Framing of central assessments

All Assessing Authorities were advised from framing any assessment u/s 9(2) of Central Sales Tax Act, 1956 read with section 32 of Delhi Value Added Tax Act, 2004 necessitated for deficiency of central statutory forms as per instruction contained in circular no. 5 of 2014-15 issued vide No. F. 3(444)/Policy/VAT/2014/231-237 dated 04-08-2015, as filing of hard copy of said forms has since been dispensed with by prescribing return in Form 9 by suitably amending the Central Sales Tax (Delhi) Rules, 2005, however assessing authorities were also advised to frame such assessments if it is required to process refund cases only.

2. Registered dealers who have made inter-state sales at concessional rates against 'C' forms or made stock transfers against 'F' Forms or made penultimate sale made against 'H' forms are required to file details of such forms in a reconciliation return (Form 9). The dealers, who have not filed return (Form 9) despite of the fact that they were required to do so or the dealers who have filed the returns but stated deficiency of statutory forms therein and not paid the due tax for the deficiency and interest due thereon, are required to be assessed for tax due to the government within the given time frame.

3. The details of information furnished in Form 9 is available in database of the departmental server. System/EDP branch shall provide the information so received and the amount of tax to be levied for deficiency of the forms by comparing it with information filed by the dealer in periodical returns filed in Form 1. A specimen of the editable assessment order will also be made available by system branch and Assessing Authorities are required to frame the orders accordingly. If an assessment has already been framed for any tax period, no fresh assessment order is required to be framed for same tax period again. The original order may be re-assessed if so needed provided no objection/appeal has been filed against the original order.

4. In no case, hard copy of the statutory forms for which information has been filed in Form 9 or not may be accepted while framing the assessment. Authenticity of the forms for which information has been filed in Form 9 can be verified from TINXSYS site if so required. For deficiency of 'H' forms for sale made to Delhi dealers and reported in local Return Form DVAT-16, assessment may be framed under the local DVAT Act. To begin with, the exercise may be completed for the year 2011-12 by the end of February, 2016. Thereafter, cases for next assessment years 2012-13 and 2013-14 respectively may be taken up after receiving the details from the systems branch.

OHA/SOHA shall allow the objection/appeal to be filed for the assessment orders framed for deficiency of forms only after ensuring that the information of the forms, received after framing assessment orders whether attached with the objection/appeal or produced during the proceedings, have been filed online.

This issues with the approval Commissioner, Value Added Tax.

13/8/2016
(R.K.Mishra)

Spl.Commissioner (Policy)

No.F.3(636)/Policy/VAT/2016 1463-69

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Copy forwarded for information and necessary action to:

1. All Spl./Addl./Joint Commissioners, Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan I.P.Estate, New Delhi-02.
2. Joint Director (IT), Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-02 for uploading the circular on the website of the department.
3. Joint Commissioner (System) Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-02,
4. The President/General Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P.Estate, New Delhi.
5. All Assistant Commissioners/AVATOs Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-02 through Zonal Incharges.
6. PS to the Commissioner, VAT, Department of Trade and Taxes, GNCT of Delhi Vyapar Bhawan, I.P.Estate, New Delhi-02.
7. Guard File.

(Anil Kumar)

Assistant Commissioner (Policy)