The reconciliation return in CST Form 9 relating to receipt of declarations/certificates for a year has been notified vide Notification No.F.3(27)/Fin(Rev-I)/2013-14/dsVI/292 dated 05/03/2014. Therefore, all eligible dealers are required to furnish relevant information for the year 2013-14 latest by 30/09/2014. In the Form 9, dealer can also furnish the details of pendency of forms for preceding three years, viz. 2010-11, 2011-12, 2012-13, if no assessment has been framed for the relevant year.

2. Accordingly, no Assessing Authorities shall frame any central assessment related to Central declaration forms and where no refund is involved, as the same shall be generated by the Systems & Operation Branch on the basis of the information furnished by the dealer in Form 9.

3. However, Assessing Authorities are allowed to frame the central assessment order of the dealer, only in such cases where it is required for processing the refund claims.

4. All Zonal Authorities may ensure strict compliance of the circular.

5. This issues with the prior approval of Commissioner, VAT conveyed vide Dy.No. 903 dated 31/07/2014.

(Sanjeev Ahuja)
Spl.Commissioner(Policy)