

**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(577)/Policy/VAT/2015/ 697-702

Dated: 10-9-15

**CIRCULAR NO. 24 of 2015-16**

**Sub: Reassessment in respect of system generated default assessment notices dated 19/06/2015.**

The Hon'ble High Court of Delhi vide order dated 28.08.2015 in the Writ Petition (Civil) 7379/2015 and CM No.13592/2015 in the case of Bhumika Enterprises Vs. Commissioner, Value Added Tax & Anr. and other bunch of Writ Petitions, passed the order as under:-

"The notices under Section 59(2) issued on 19.06.2015 which were system generated stand quashed. The consequent passed orders thereon are already withdrawn by the letters dated 17.07.2015. The Circular dated 29.07.2015 issued by Addl. Commissioner (System) is also quashed. Further, the letters issued on 17.07.2015 are also quashed.

The concerned VATO can issue fresh notices in accordance with law and will take steps pursuant thereto which would also be in accordance with law and would not be system generated notices or orders without human interface."

All the Ward VATOs are advised to take further necessary action accordingly.

This issues with the prior approval of the Commissioner, VAT.

10/9/15  
(R.K.Mishra)

**Spl. Commissioner(Policy)**

No.F.3(577)/Policy/VAT/2015/ 697-702

Dated: 10-9-15

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. Dy. Director (Policy), Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-02.
3. 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.
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.
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.

(S.K.Kamra)

**Assistant Commissioner (Policy)**