

GOVT OF NCT OF DELHI
DEPARTMENT OF TRADE & TAXES
VYAPAR BHAWAN, NEW DELHI-110002

No. F.1/2010-11/EDP/CTT/2169

Dated: 11/10/2013

CIRCULAR

Processing of refund claims expeditiously through System

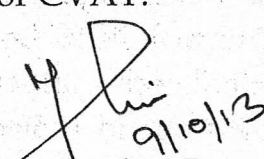
In order to streamline the disposal of refund cases and in continuation of this Department Circular No. F.3(378)/Policy/VAT/2013/796-801 dated 17/09/2013, following guidelines are hereby issued :-

1. Details of sales made against C/H/I/E1/E2/J forms will be submitted quarter wise and details of sales made against F forms will be submitted month wise by the dealers in the online Refund Claim Form through their login.
2. Where ever there is mismatch in the data furnished by the dealer regarding amount of central sale made against forms tax period wise and the data as per latest revised version of the return, the case will be eliminated from auto processing through System and referred to Zonal in-charge for reconciliation through VATO concerned/designated.
3. For cases where forms are pending for period up to 2011-12, default assessment of the dealer will be carried out irrespective of dealer having surrendered or not surrendered the sale for which forms are pending.
4. For cases where forms are pending for period up to 2012-13, if any dealer does not wish to surrender part or entire amount of pending forms or if the dealer is willing to wait for refund till receiving all pending forms for 2012-13, the case will be eliminated from auto processing through System.

5. After capturing the tax-rate wise information relating to pending forms and surrendered sales, tax liability on account of missing forms will be calculated by system and shown to the dealer. Dealer will be required to match this tax liability with payments made for the respective Tax period against his TIN. The payments already used for reconciling outstanding demands, either by dealer or by VATO on his behalf, will not be allowed for matching. Only payment in CST will be available for reconciliation in such cases.
6. Dealer will furnish the details of refund claimed tax period wise in the online Refund Claim Form. In cases where the refund claimed at this stage is less than the refund claimed as per the latest revised version of the return, the amount declared in the online Refund Claim Form will be used for processing the refund. In cases where the refund claimed at this stage is more than the refund claimed as per the latest revised version of the return, the case will be eliminated from auto processing through System and referred to Zonal In-charge for reconciliation through VATO concerned/designated.
7. Dealer will furnish the details of outstanding demands Tax period wise. Where ever there is mismatch in the data furnished by the dealer and the data as per department database, the case will be eliminated from auto processing through System and referred to Zonal In-charge for reconciliation through VATO concerned/designated.
8. The dealer already has the facility of payment reconciliation on his login. He can use this to reconcile the demands already paid by him.

9. Bank details will be picked from DP 1 wherever DP 1 has been filed. In cases where more than one account has been mentioned in DP 1, dealer will be required to select one account for refund disbursal.
10. In cases where the data submitted by the dealer in the online refund claim form is consistent with the department data base and where the dealer has reported that forms are pending but has not reconciled the resultant tax liability with tax payment challan details, assessment order will be generated and refund due will be adjusted against the demand created. Balance refund, if any, will be used for settling other outstanding dues and adjustment order will be generated.
11. Disbursal of balance refund, if any, will be made through ECS for which orders will be issued under the signatures of designated Nodal Officers and soft copy of refund payable and bank account details will be forwarded to RBI through encrypted CD.
12. Assessment Orders, Adjustment Orders and Refund Orders will be issued under the signatures of designated Nodal Officers and will be forwarded to concerned Wards for record keeping as well as for picking up cases for audit of 10% refund cases.

This circular is issued with the prior approval of CVAT.


(Dr Mrinalini Darswal)
Special Commissioner (System)

Copy to:-

1. All Special Commissioners (T&T)
2. All Addl/Joint Commissioners (T&T)
3. PS to Commissioner (T&T)

4. All VATOs/AVATOs
5. PR Branch for wide publicity
6. Manager EDP for uploading on website.
7. Guard File.