

**GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI**  
**DEPARTMENT OF TRADE AND TAXES**  
**(POLICY BRANCH)**  
**VYAPAR BHAWAN: I.P.ESTATE: NEW DELHI-02**

No. F.5(23)/Policy/GST/VS/2019/1152-53

Dated: 26/03/2022

To,

The Deputy Secretary (Question Branch),  
Delhi Legislative Secretariat,  
Old Secretariat,  
Delhi-110054.

**Sub: Reply of Vidhan Sabha starred Question no. 24, raised by Hon'ble MLA  
Sh. S.K Bagga due for reply on 28/03/2022.**

Sir,

With reference to your e-mail [questionbranchlas@gmail.com](mailto:questionbranchlas@gmail.com) , kindly find enclosed 100 copies of the duly authenticated reply to the starred Question No. 24, in Hindi, raised by Hon'ble member Sh. S.K Bagga, due for reply in Vidhan Sabha on 28/03/2022. This issues with the prior approval of Hon'ble Dy. Chief Minister, GNCT of Delhi.

The reply has been sent in email at [questionbranchlas@gmail.com](mailto:questionbranchlas@gmail.com) and the soft copy is also being submitted in pen drive. Kindly acknowledge the receipt.

Encl: As above.

Yours faithfully,

  
(SUNITA)  
26/3/22  
**ASSTT.COMMISSIONER**

Copy to:

1. The Director, Information & Publicity, GNCTD, Old Sectt, Block 9, Delhi-54 along with 150 copies of the reply.

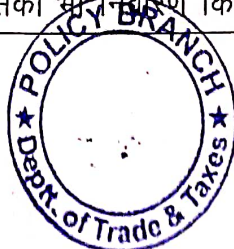
  
(SUNITA)  
26/3/22  
**ASSTT.COMMISSIONER**

राष्ट्रीय राजधानी क्षेत्र दिल्ली सरकार  
व्यापार एवं कर विभाग,  
(नीति शाखा)  
व्यापार भवन, आई. पी. एस्टेट, नई दिल्ली-110002

तारांकित प्रश्न संख्या :- 24  
दिनांक :- 28/03/2022  
प्रश्नकर्ता :- श्री एस. के. बग्गा

क्या माननीय उप मुख्यमंत्री यह बताने की कृपा करेंगे कि:-

क्र.सं.	प्रश्न	उत्तर
क)	व्यापारियों की संख्या, जिस वार्ड में वे पंजीकृत हैं व वर्ष 2009-10, 2010-11 व 2011-12 के लिए लंबित वैट रिफंड का विवरण;	वार्डों से प्राप्त लंबित वैट रिफंड का विवरण अनुलग्नक "क" में संलग्न है। ज्यादातर मामलों में वैट रिफंड के लंबित होने का कारण या तो व्यापारी पर लंबित डिमांड के कारण राजस्व हित की रक्षा करना या व्यापारी का रजिस्ट्रेशन निरस्त होना है।
ख)	क्या यह सत्य है कि वैट-रिफंड का विवरण पोर्टल से हटा दिया गया है, यदि हाँ, तो उसके क्या कारण हैं;	जी नहीं।
ग)	क्या यह सत्य है कि केंद्रीय अधिनियम के अंतर्गत व्यापारियों का मूल्यांकन तीन-तीन बार अर्थात् डीवीएटी-9 के आधार पर, नियमित मूल्यांकन के आधार पर तथा एकपक्षीय आधार पर किया गया है;	केंद्रीय कर अधिनियम, 1957 की धारा 9 के अनुसार केंद्रीय कर एवं दण्ड के निर्धारण हेतु राज्य के संबंधित बिक्री कर अधिनियम के प्रावधान लागू होते हैं। अतः दिल्ली मूल्यसंवर्धित कर अधिनियम, 2004 की धाराओं 32, 33 और 34 के प्रावधानों के अनुसार केंद्रीय कर निर्धारण किया जाता है तथा उक्त प्रावधानों के अनुसार किसी अनियमितता या त्रुटि पाये जाने पर किसी भी पहले से किये गये कर निर्धारण अथवा पुनः कर निर्धारण का निर्धारित समय सीमा में मामले के विशिष्ट तथ्यों एवं कर निर्धारण अधिकारी के विश्लेषण के अनुसार पुनः कर निर्धारण किया जा सकता है। त्रुटिवश किसी व्यापारी का मूल्यांकन अगर एक से ज्यादा बार हो जाता है तो संज्ञान में आते ही यथाशीघ्र विभाग द्वारा उसका निवारण किया जाता है।
घ)	यदि हाँ, तो इसके क्या कारण हैं;	
ड.)	ऐसे व्यापारियों का विवरण (वार्डवार, व्यापारिवार तथा रकमवार), जिनका मूल्यांकन वर्ष 2009-10 से 2016-17 की अवधि के दौरान दो बार या तीन बार किया गया ;	कर निर्धारण की मौजूदा प्रक्रिया जो कि पूर्णतया कम्प्यूटरीकृत है, में वर्गीकृत रूप में कर निर्धारण की जानकारी रखने का कोई प्रावधान नहीं है।
च)	इस संबंध में विभाग ने क्या कार्रवाई की है;	इस समस्या के समाधान हेतु विभाग समय-समय पर इस संबंध में सर्कुलर जारी करता है। कुछ सर्कुलर अनुलग्नक "ख" पर संलग्न है। यदि कोई मामला संज्ञान में आता है तो उसका भी निवारण किया जाता है।



छ)	वर्ष 2009-10 से 2016-17 की अवधि के दौरान, ऐसे मामलों का (वार्डवार, व्यापारिवार तथा रकमवार), जिन्हें अपीलीय प्राधिकारी ने वापस भेज दिया हो;	वार्डों से प्राप्त ब्यौरा अनुलग्नक "ग" में संलग्न है। डीवैट एक्ट 2004 के सेक्शन 98 के तहत रजिस्टर्ड व्यापारियों के द्वारा जमा किए गए रिटर्न, लेखा-जोखा एवं रिकॉर्ड में दिये गए विवरण व जानकारी गोपनीय हैं, अतः व्यापारियों के नाम तथा रिकॉर्ड का ब्यौरा सार्वजनिक करना उचित नहीं होगा।
ज)	वर्ष 2009-10 से 2016-17 की अवधि के दौरान वापस भेजे गए ऐसे कितने मामले थे जो टाइमबार्ड हो गए; और	वर्ष 2009-10 से 2016-17 की अवधि के दौरान वापस भेजे गए मामलों में टाइमबार्ड मामलों का वार्डों से प्राप्त ब्यौरा अनुलग्नक "घ" में संलग्न है। डीवैट एक्ट 2004 के सेक्शन 98 के तहत रजिस्टर्ड व्यापारियों के द्वारा जमा किए गए रिटर्न, लेखा-जोखा एवं रिकॉर्ड में दिये गए विवरण व जानकारी गोपनीय हैं, अतः व्यापारियों के नाम तथा वैयक्तिक राशि का ब्यौरा सार्वजनिक करना उचित नहीं होगा। अगर माननीय सदस्य को कोई विशेष सूचना किसी व्यापारी विशेष के संदर्भ में चाहिए तो उस पर अलग से विचार किया जा सकता है।
झ)	इन मामलों का (वार्डवार व्यापारीवार तथा संबंध करराशि के अनुसार) विवरण?	



*Signature*  
25/03/2022  
(सुनीता)



**Annexure of Question No. 24(A)**  
**Pending VAT Refund for the Year 2009-10**

Ward Number	No. of Dealers	Amount (in Lakh)
3	1	0.49
4	5	14.50
9	1	0.43
24	1	9.43
26	2	18.93
29	1	0.33
32	1	0.01
34	1	2.14
35	1	3.75
39	1	0.06
44	4	3.85
45	1	0.45
46	2	0.66
47	3	4.82
48	1	0.18
49	1	1.56
51	2	0.66
52	3	0.57
55	1	0.73
56	3	1.26
57	77	110.14
58	5	4.11
59	3	3.74
60	5	3.80
61	1	1.51
62	1	5.49
63	22	47.33
64	66	94.36
65	2	1.83
66	24	46.96
67	9	17.51
68	3	0.60
69	5	21.81
70	11	8.92
71	10	50.76
72	2	2.42
73	3	11.69
74	1	1.47
75	1	0.00
76	6	5.64
77	3	3.87
78	3	3.30
80	2	0.48
82	1	0.15
83	1	0.24
85	2	0.89
88	3	3.09





**Annexure of Question No. 24(A)**  
**Pending VAT Refund for the Year 2009-10**

Ward Number	No. of Dealers	Amount (in Lakh)
90	5	0.12
92	1	0.95
93	6	4.09
94	2	0.75
96	4	4.65
97	6	33.32
98	1	0.14
100	8	76.28
101	6	8.44
102	6	0.91
104	10	28.37
105	2	0.18
203	1	0.52
Total	366	675.63



**Annexure of Question No. 24(A)**  
**Pending VAT Refund for the Year 2010-11**

Ward Number	No. of Dealers	Amount (in Lakh)
3	2	9.94
4	1	0.15
5	2	0.81
8	2	5.78
9	1	0.92
11	1	0.11
17	1	0.98
21	3	6.96
22	1	0.76
23	1	1.37
24	2	6.41
25	4	9.14
26	2	18.73
27	2	2.13
29	1	4.34
30	1	2.92
32	3	15.67
34	1	0.13
35	1	2.12
38	1	2.49
39	1	0.75
40	1	7.35
41	5	11.40
43	1	0.01
44	4	79.95
46	4	9.81
47	7	13.91
48	5	3.43
49	3	8.96
50	1	666.05
51	3	17.27
52	10	23.73
53	1	0.96
54	2	0.91
55	7	2.77
56	2	3.45
57	77	104.51
59	1	1.71
60	18	16.49
61	6	14.44
62	6	6.61
63	37	41.35
64	82	177.11
65	4	6.08
66	20	70.95
67	14	20.80
68	3	1.13



**Annexure of Question No. 24(A)**  
**Pending VAT Refund for the Year 2010-11**

Ward Number	No. of Dealers	Amount (in Lakh)
69	18	58.36
70	11	14.73
71	25	59.70
73	18	30.42
76	4	110.19
77	2	3.24
79	2	3.54
80	9	14.59
82	1	0.04
83	2	0.60
85	1	0.46
87	3	2.72
90	3	1.34
92	4	5.46
93	3	2.03
94	5	2.69
96	6	16.47
98	2	1.44
99	2	4.59
100	20	12.89
101	11	10.73
102	3	14.06
103	2	6.21
104	20	23.22
105	11	17.09
106	3	4.30
107	1	2.44
111	1	6.28
113	1	0.07
203	6	5.22
204	1	1.82
Total	559	1840.69





**Annexure of Question No. 24(A)**  
**Pending VAT Refund for the Year 2011-12**

Ward Number	No. of Dealers	Amount (in Lakh)
3	5	8.64
4	2	1.81
6	3	3.08
24	1	2.49
25	4	6.43
26	3	19.52
29	1	4.22
32	1	0.13
33	2	2.35
34	1	1.80
35	1	4.94
38	2	10.07
39	1	0.17
40	2	22.24
41	16	86.26
43	2	0.09
44	12	31.64
45	7	21.85
46	10	96.28
47	11	20.64
48	9	6.16
49	2	7.52
50	1	694.83
51	4	25.44
52	12	17.18
53	6	7.02
55	14	26.95
56	17	54.95
57	49	59.05
59	2	2.24
60	16	14.56
61	13	3.31
62	8	34.32
63	33	47.12
64	101	174.92
65	1	0.02
66	18	53.12
67	21	30.59
68	4	2.15
69	29	105.63
70	6	11.54
71	10	45.55
72	1	0.60
73	23	36.82
74	2	0.84
75	12	4.32
76	2	0.26



**Annexure of Question No. 24(A)**  
**Pending VAT Refund for the Year 2011-12**

Ward Number	No. of Dealers	Amount (in Lakh)
77		
78	1	4.63
79	4	10.92
80	4	7.60
81	16	7.78
82	3	10.30
83	11	16.60
84	18	10.63
85	5	0.55
86	3	0.47
87	12	2.04
88	7	2.68
90	9	17.27
91	1	0.30
93	7	3.99
94	31	31.27
96	13	6.50
98	14	2.95
99	3	0.38
100	7	4.14
101	33	16.27
102	31	14.24
103	15	22.70
104	11	29.70
105	17	17.68
106	26	1321.97
107	3	6.04
109	2	0.01
110	4	1.94
111	5	2.35
112	1	2.12
113	7	1.19
114	6	0.78
115	4	0.47
116	3	3.81
203	1	69.45
204	2	1.50
	1	118.17
<b>Total</b>	<b>844</b>	<b>3583.08</b>



GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
DEPARTMENT OF TRADE & TAXES  
(POLICY BRANCH)  
VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI-110002

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

Dated: 17/3/2020

CIRCULAR No 3 of 2019-20

Sub: Assessment Order issued by the Assessing Officer under CST (Delhi) Rules, 1957

It has been brought to the notice of Competent Authority that while processing the default assessment (Assessment Orders) on the basis of the return through Form-9, filed by the dealer, the Assessing Officer are not following the laid down procedure.

In this regard, it is informed that the procedure to be followed in such cases have been issued on various occasions. Some of these circulars, namely, (i) F.3(767)/Policy/VAT/2017/Pt.file/1228-33 dated 28.03.2019, (ii) F.3(636)/Policy/VAT/2016/1463-69 dated 18.02.2016 and (iii) No. 2986-92 dated 01.05.2015 are enclosed for reference.

All the Assessing Authorities are hereby directed to follow the instructions laid down in this regard. Further, all Zonal Authorities are also requested to ensure compliance of these instructions.

This issues with the approval of the Commissioner, Trade & Taxes.

Encl: As above.

(Anand Kumar Tiwari)

Additional Commissioner (Policy)

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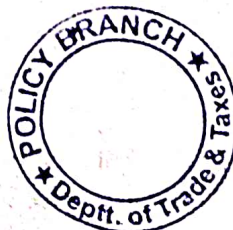
1. All Special/Additional/Joint Commissioner of Department of Trade & Taxes, GNCTD.
2. All Assistant Commissioner/GSTO of Department of Trade & Taxes, GNCTD.
3. PS to Commissioner, Department of Trade & Taxes, GNCTD.
4. The President, Sales Tax Bar Association, 2<sup>nd</sup> Floor, Vyapar Bhawan, IP Estate, New Delhi.

5. Joint Director (IT), Deptt. of Trade & Taxes GNCTD of Delhi, Vyapar Bhawan, New Delhi for upload in the Circular on the website of the Deptt.

(M.B. Vijn)

Assistant Commissioner (Policy)

186/15  
20/3/2020  
19/5/2020  
Upland  
20/3/2020  
SA-V





DEPARTMENT OF TRADE & TAXES, GOVT. OF NCT OF DELHI  
(POLICY BRANCH)  
VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI

F.3 (767)/Policy/VAT/2017/Pl. File/ 1228-33

Date: 28-3-19

CIRCULAR NO. 03 OF 2018-2019

Subject :- Regarding Assessment orders under the CST Act, 1956 for the year 2014-2015

This is in continuation to this department's previous circular No.03 of 2018-19 issued on dated 15.5.18.

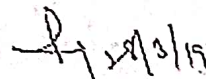
It has been reported that in some Assessment cases pertaining to the year 2014-15, FORM 9 has not been considered or has been partly considered (Even though filed by the dealer) and in some other cases more than one Assessment order issued for the particular period.

In this regard it is clarified that in Assessment cases pertaining to the year 2014-15, where FORM 9 has not been considered or partly considered (Even though filed by the dealer) and more than one Assessments have been made, the Assessing Authorities are advised to consider all such cases, under Section 74B of the DVAT Act, 2004 or under any other relevant provisions of law.

The Assessing Authorities are further advised that before exercising the powers under Section 74B of the DVAT Act, 2004, the provisions contained in Rule 36B and in particular Rule 36B(7) should be kept in mind while considering and deciding the request of the dealer, subject to the satisfaction of the Assessing Authority, who may if needed, also call for the documents as are considered necessary by him/her.

The issue of Multiple Assessment has already been dealt with in detail vide Circular No. 6 of 2017-18 issued on dated 24.05.17.

This issues with the prior approval of the commissioner, (T&T)



(Rajesh Goyal)  
Addl. Commissioner (Policy)

F.No. 3(767)/Policy/VAT/2017/Pl. File/ 1228-33

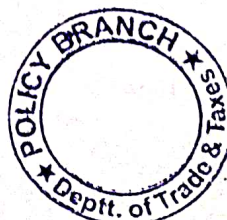
Dated: 28-3-19

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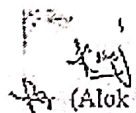
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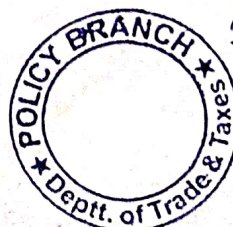
28/03/2019



1. All spl./Addl./Joint Commissioners, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P Estate New Delhi- 110002
2. Addl. Commissioner (Policy), Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P Estate New Delhi- 110002
3. All Assistant Commissioners/AVATOs, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P Estate New Delhi- 110002, Through Zone
4. PS to the Commissioner, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P Estate New Delhi- 110002
5. President, Sales Tax Bar Association, 2<sup>nd</sup> Floor, Vyapar Bhawan, I.P. Estate, New Delhi-11000
6. Programmer (EDP), 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.
7. Guard file.

  
(Alok Sharma)  
Asstt. Commissioner(Policy-III)

21 EDP  
13/19





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.

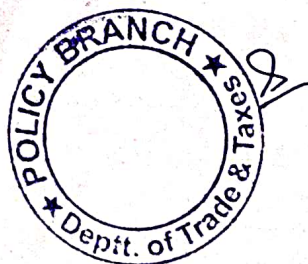




1. All spl./Addl. Joint Commissioners, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P Estate New Delhi- 110002
2. Addl. Commissioner (Policy), Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P Estate New Delhi- 110002
3. All Assistant Commissioners (AVATOs), Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P Estate New Delhi- 110002, Through Zone
4. PS to the Commissioner, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P Estate New Delhi- 110002
5. President, Sales Tax Bar Association, 2<sup>nd</sup> Floor, Vyapar Bhawan, I.P. Estate, New Delhi-110002
6. Programmer (HDP), 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.
7. Guard file.

*[Signature]*  
for (Alok Sharma)  
Asst. Commissioner (Policy-III)

12/5/09  
13/1/9



GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
DEPARTMENT OF TRADE AND TAXES  
(SYSTEMS BRANCH)

VYAPAR BHAWAN, I.P.ESTATE, NEW DELHI-110 002

No. 2986-92

Dated: 1/5/15

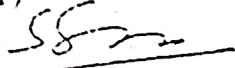
CIRCULAR NO. 8 of 2015-16

**Sub: Default Assessment under CST Act.**

Attention is invited to all Assessing Authorities to this department Circular no 5 of 2014-15 dated: 04/08/2014, whereby it was directed that, 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. 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.

However, it has been observed that some Assessing Authorities are framing default assessment under CST Act without ascertaining the filing of CST Form 9 and issuing orders only after obtaining original Central Forms. Therefore all Assessing Authorities are hereby directed that the default assessment under CST Act shall only be carried out on the basis of CST Form 9 and due verification of the details of the central forms declared therein.

This issues with the prior approval of the Commissioner (VAT)

  
(Satnam Singh)

Additional Commissioner (Systems), Value Added Tax

No. 2986-92

Dated: 1/5/15

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. Programmer (EDP), 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 through their Zonal Incharge, 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.

  
(Satnam Singh)

Additional Commissioner (Systems), Value Added Tax





OHA's/SOHA's 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.

*R.K. Mishra*  
(R.K. Mishra)

Spl. Commissioner (Policy)

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

Dated: 18-2-16

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*  
(Anil Kumar)  
Assistant Commissioner (Policy)





DEPARTMENT OF TRADE & TAXES, GOVT, OF NCT OF DELHI  
(POLICY BRANCH)  
VYAPAR BHAVAN, I.P. ESTATE, NEW DELHI

F.3 (767)/Policy/VAT/2017/Pl. File/ 1228-35

Date: 28-3-19

CIRCULAR NO., OF 2018-2019

Subject :- Regarding Assessment orders under the CST Act, 1956 for the year  
2014-2015

This is in continuation to this department's previous circular No.03 of  
2018-19 issued on dated 15.5.18.

It has been reported that in some Assessment cases pertaining to the year  
2014-15, FORM 9 has not been considered or has been partly considered (Even  
though filed by the dealer) and in some other cases more than one Assessment  
order issued for the particular period.

In this regard it is clarified that in Assessment cases pertaining to the year  
2014-15, where FORM 9 has not been considered or partly considered (Even  
though filed by the dealer) and more than one Assessments have been made,  
the Assessing Authorities are advised to consider all such cases, under Section  
74B of the DVAT Act, 2004 or under any other relevant provisions of law.

The Assessing Authorities are further advised that before exercising the  
powers under Section 74B of the DVAT Act, 2004, the provisions contained in  
Rule 36B and in particular Rule 36B(7) should be kept in mind while considering  
and deciding the request of the dealer, subject to the satisfaction of the  
Assessing Authority, who may if needed, also call for the documents as are  
considered necessary by him/her.

The Issue of Multiple Assessment has already been dealt with in detail vide  
Circular No. 6 of 2017-18 issued on dated 24.05.17.

This issues with the prior approval of the commissioner, (T&T)

*[Signature]*

(Rajesh Goyal)

Addl. Commissioner (Policy)

F. No. 3(767)/Policy/VAT/2017/Pl. File/ 1228-35

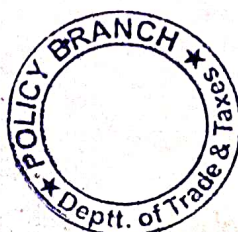
Dated: 28-3-19

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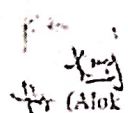
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28/03/2019



1. All spl/Addl/Joint Commissioners, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P Estate New Delhi- 110002
2. Addl. Commissioner (Policy), Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P Estate New Delhi- 110002
3. All Assistant Commissioners/AVATOs, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P Estate New Delhi- 110002, Through Zone
4. PS to the Commissioner, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P Estate New Delhi- 110002
5. President, Sales Tax Bar Association, 2<sup>nd</sup> Floor, Vyapar Bhawan, I.P. Estate, New Delhi-11000
6. Programmer (EDP), 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.
7. Guard file.

  
(Alok Sharma)  
Asstt. Commissioner(Policy-III)

12/EDP  
13/19



DEPARTMENT OF TRADE & TAXES, GOVT. OF NCT OF DELHI  
(POLICY BRANCH)  
VYAPAR BHAWAN, I.P.ESTATE, NEW DELHI.

NoF.3 (767)/Policy/VAT/2017/Pt. File/ 146-51

Date: 15-5-18

CIRCULAR NO. 3 OF 2018-19

Subject:- Regarding Assessment orders under the CST Act, 1956 for  
the year 2013-14

This is in continuation to this department's previous circular dated 17.04.18 on the above captioned subject. It has been reported that in some assessment cases pertaining to the year 2013-14, FORM 9 has not been considered or has been partly considered and in some other cases more than one assessment order for the particular period. In this regard it is clarified that in assessment cases pertaining to the year 2013-14, where FORM 9 has not been considered or partly considered and more than one assessments have been made, the assessing authorities are advised to consider all such cases, under Section 74B of the DVAT Act, 2004 or under any other relevant provisions of law.

The Assessing authorities are further advised that before exercising the powers under Section 74B of the DVAT Act, 2004, the provisions contained in Rule 36B and in particular Rule 36B(7) should be kept in mind while considering and deciding the request of the dealer, subject to the satisfaction of the Assessing Authority, who may, if needed, also call for the documents as are considered necessary by him.

The issue of Multiple Assessment has also been dealt with in detail vide Circular dated 17.04.18 and 24.05.17.

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

  
15/05/18  
(Kuldeep Singh)  
Joint Commissioner (Policy)





NoF.3 (767)/Policy/VAT/2017/Pl. File / 146-51

Date: 15-5-18

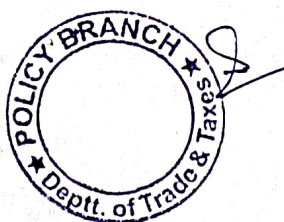
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5. PS to the Commissioner, VAT Department of Trade and Taxes, GNCT of Delhi Vyapar Bhawan, I.P.Estate, New Delhi-02.
6. Guard File.



(Neeta Negi)

Asstt. Commissioner (Policy)



29

DEPARTMENT OF TRADE & TAXES, GOVT. OF NCT OF DELHI  
(POLICY BRANCH)  
VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI.

NoF.3 (767)/Policy/VAT/2017/Pt. File/ 65-70

Date: 17-4-18

CIRCULAR NO. 22 OF 2018

**Subject:-** Regarding Assessment orders under the CST Act, 1956 for the year 2013-14; representation of STBA reg.

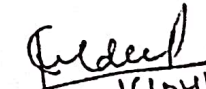
The Sales Tax Bar Association (STBA) has represented that in some cases there are inconsistencies relating to multiple assessments by AA and Form 9 etc. pertaining to the year 2013-14.

The competent authority has desired that wherever such cases are brought to the knowledge of concerned Assessing Authority, the necessary remedies / measures, relevant thereto, under Section 74B of the DVAT Act, 2004 for review or rectification, as the case may be, or under any other relevant provisions of law should be initiated forth with.

The Assessing authorities are further advised that before exercising the powers under Section 74B of the DVAT Act, 2004 for review/ rectification, the provisions contained in Rule 36B and in particular Rule 36B(7) should be kept in mind while considering and deciding the request of the dealer.

The Assessing authorities are also advised to refer to Departmental circular no. 6 of 2017-18 dated 24.05.2017 on this matter.

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

  
16/04/18  
(Kuldeep Singh)  
Joint Commissioner (Policy)

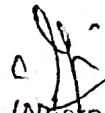
NoF.3 (767)/Policy/VAT/2017/Pt. File / 65-70

Date: 17-4-18

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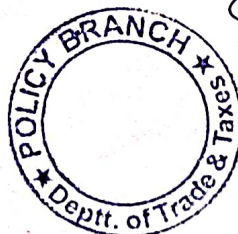


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2. Joint Commissioner (Policy), Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-02.
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4. All Assistant Commissioners/AVATOs Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-02.
5. PS to the Commissioner, VAT Department of Trade and Taxes, GNCT of Delhi Vyapar Bhawan, I.P.Estate, New Delhi-02.
6. Guard File.



(Neeta Negi)

Asstt. Commissioner (Policy)





DEPARTMENT OF TRADE & TAXES  
GOVT. OF NCT OF DELHI  
(POLICY BRANCH)  
VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI.

No.F.3(767)/Policy/VAT/2017 | 285-92

Date 24-5-17

CIRCULAR NO. 6 OF 2017-18

**Subject: - Multiple Assessment Orders**

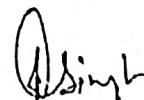
It has been brought to the notice that in few cases multiple Assessment Orders overlapping the same tax period under the same Act have been issued on one pretext or the other either under DVAT Act or CST Act.

The competent authority has desired that wherever such cases are brought to the knowledge of concerned Assessing Authority and if the concerned dealer approaches the Assessing Authority with details of such orders which are multiple Assessment Orders of the category mentioned above, then necessary remedies/measures as prescribed under Section 74B of DVAT Act, 2004 read with Rule 36B of DVAT Rule, 2005 relating to the review/rectification should be exercised as per the provisions of law.

The Assessing Authorities are further advised that before exercising the powers under Section 74B of DVAT Act for review/rectification, the provisions contained in Rule 36B and in particular Rule 36B(7) should be kept in mind while considering and deciding the request of the dealer.

The Assessing Authorities are further directed to ensure that hereinafter, whenever any Assessment Order is issued, it should not result in issuing the multiple orders overlapping the same tax period under the same Act i.e. DVAT Act or CST Act as the case maybe.

This issues with the approval of the Commissioner, VAT.



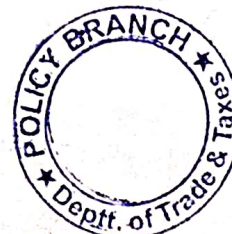
(Ranjeet Singh)  
Joint Commissioner, (Policy)

No F.3(767)/Policy/VAT/2017 | 285-92


Date 24-5-17

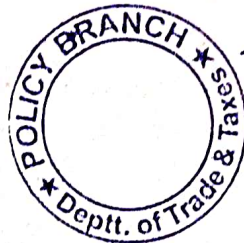
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- 2) Joint Commissioner (Policy), Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-110002.



- 3) Joint Commissioner (Systems), Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-110002.
- 4) Programmer (EDP), Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-110002 for uploading the circular on the website of the department.
- 5) All Assistant Commissioners/AVATOs Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-110002.
- 6) PS to the Commissioner, VAT Department of Trade and Taxes, GNCT of Delhi Vyapar Bhawan, I.P.Estate, New Delhi-110002.
- 7) President, Sales Tax Bar Association, GNCT of Delhi Vyapar Bhawan, I.P. Estate, New Delhi-110002.
- 8) Guard File.

  
Anil Kumar  
A.C. (Policy)



**Annexure of Question No. 24(G)**  
**Ward wise list of Remand Back Cases for the Year 2009-10**

Ward	Number of Dealers	Amount (In lakh)
56	1	425.35
67	3	3.10
71	2	163.32
72	2	0.26
75	1	0.50
91	2	3.23
106	2	11.85
Total	13	607.61

**Annexure of Question No. 24(G)**  
**Ward wise list of Remand Back Cases for the Year 2010-11**

Ward	Number of Dealers	Amount (In lakh)
17	1	34.92
38	1	0.64
61	2	0.00
62	1	0.00
63	4	12.30
67	3	16.06
74	1	2.36
78	4	0.24
81	1	0.50
83	3	1.73
91	1	0.34
97	1	1.33
101	1	2.38
201	1	5.74
202	1	5020.34
204	5	8123.69
206	1	719.79
Total	32	13942.36

**Annexure of Question 24(G)**  
**Ward wise list of Remand Back Cases for the Year 2011-12**

Ward	Number of Dealers	Amount (In lakh)
15	2	6.67
17	1	0.24
38	1	1.64
53	2	5.57
61	2	0.20
62	1	4.79
63	3	3.34
67	1	2.00
71	4	10.89
75	2	0.20





76	2	
78	2	0.20
80	2	0.20
83	4	0.20
88	1	9.90
89	1	0.46
90	1	1.97
92	1	0.81
105	4	1.96
106	2	0.40
202	1	0.60
204	1	46.44
205	1	8763.20
206	1	109.54
	2	16.01
Total	44	8987.44

**Annexure of Question 24(G)**

**Ward wise list of Remand Back Cases for the Year 2012-13**

Ward	Number of Dealers	Amount (In lakh)
1	1	0.49
5	1	0.86
14	1	0.22
16	2	9.49
17	1	0.00
18	1	0.00
22	1	0.10
25	1	0.50
29	1	0.49
30	1	0.10
53	1	2.55
60	4	8.21
61	179	37.47
62	2	0.05
63	6	16.25
67	1	1.00
71	3	15.39
74	1	0.50
76	2	1.84
78	1	0.02
79	4	0.21
81	2	0.16
84	4	0.41
85	1	0.68
86	1	3.31
88	1	37.16
89	1	2.85
90	4	0.35
91	2	2.75
95	1	5.10



101	1	4.67
105	5	1.53
106	2	0.76
202	1	219.85
204	1	34.06
206	6	477.76
208	1	2363.26
Total	249	3250.40

**Annexure of Question 24(G)**

**Ward wise list of Remand Back Cases for the Year 2013-14**

Ward	Number of Dealers	Amount (In lakh)
7	1	0.06
15	4	25.46
17	2	1.01
18	2	4.08
25	1	0.50
28	2	23.03
31	2	37.30
32	1	21.79
35	15	20.19
38	1	0.50
39	1	59.56
53	2	3.59
55	3	7.17
60	3	1.05
61	89	40.03
62	1	0.50
63	10	0.71
67	1	0.46
71	6	19.12
72	3	0.30
74	13	3.29
75	25	5.00
76	5	2.89
77	2	0.61
78	16	3.29
79	5	18.65
80	2	0.25
81	2	0.77
83	9	2.58
84	18	16.35
88	11	17.02
90	1	0.50
93	3	13.36
94	2	5.45
105	2	0.60
204	7	2285.02
205	1	12.76



206	6	
207	1	3548.05
208	2	0.50
Total	281	407.13
		6610.46

**Annexure of Question 24(G)**

**Ward wise list of Remand Back Cases for the Year 2014-15**

Ward	Number of Dealers	Amount (In lakh)
4	1	0.46
15	1	0.70
18	1	3.58
25	2	1.00
28	1	0.10
31	1	4.00
35	6	3.00
38	1	4.84
39	2	1.00
55	2	1.00
60	1	0.13
61	63	20.55
62	1	0.10
63	9	28.73
67	1	0.10
72	3	0.42
74	9	3.13
75	16	4.24
76	3	1.83
78	14	3.88
79	3	30.04
83	8	2.20
84	8	41.71
93	2	7.00
96	4	0.27
105	1	0.47
202	1	15.25
203	1	11.04
204	4	438.94
205	1	35.22
207	2	3.05
208	5	175.08
Total	178	843.06

**Annexure of Question 24(G)**

**Ward wise list of Remand Back Cases for the Year 2015-16**

Ward	Number of Dealers	Amount (In lakh)
25	1	0.50
31	1	6.15
35	1	0.50





38	1	0.50
53	1	0.26
57	6	16.14
61	5	2.18
63	2	5.74
74	1	0.50
75	2	1.00
81	1	0.50
83	1	27.48
84	1	27.48
96	1	4.93
114	1	51.50
202	2	813.90
204	2	21.54
207	1	1.39
208	4	36.19
Total	35	1018.38

**Annexure of Question 24(G)**

**Ward wise list of Remand Back Cases for the Year 2016-17**

Ward	Number of Dealers	Amount (In lakh)
6	1	1.17
15	1	2.13
18	1	1.97
31	1	2.18
35	2	25.57
38	1	6.56
61	2	1.00
63	2	0.20
64	2	89.07
72	1	0.50
84	5	2.43
205	2	84.27
206	1	69.30
207	2	68.74
208	1	156.25
Total	25	511.34



Annexure of Question No. 24(i)  
Ward wise list of time barred cases 2009-10

Ward	Number of Dealers	Amount (in lakh)
56	1	425.35
71	2	163.32
75	1	0.50
106	2	11.85
Total	6	601.03

Annexure of Question No. 24(i)  
Ward wise list of time barred cases 2010-11

Ward	Number of Dealers	Amount (in lakh)
62	1	0
63	2	1.98
74	1	2.36
78	4	0.24
81	1	0.50
83	3	1.73
101	1	2.38
201	1	5.74
202	1	5020.34
Total	15	5035.28

Annexure of Question No. 24(i)  
Ward wise list of time barred cases 2011-12

Ward	Number of Dealers	Amount (in lakh)
61	2	0.20
62	1	4.79
75	2	0.20
78	2	0.20
80	2	0.20
83	1	2.55
105	1	0.10
106	2	0.60
Total	13	8.84

Annexure of Question No. 24(i)  
Ward wise list of time barred cases 2012-13

Ward	Number of Dealers	Amount (in lakh)
60	1	1.65
61	104	26.73
62	1	0.00
71	1	15.31
74	1	0.50
76	2	1.64
78	1	0.02
79	4	0.21
81	2	0.16
84	4	0.41
86	1	3.31



101	1	4.67
105	5	1.53
106	2	0.76
202	1	219.85
206	1	169.68
Total	132	446.43

**Annexure of Question No. 24(i)**  
**Ward wise list of time barred cases 2013-14**

Ward	Number of Dealers	Amount (in lakh)
55	1	4.10
60	3	1.05
61	87	39.72
71	1	15.67
74	13	3.29
75	25	5.00
76	5	1.74
77	2	0.61
78	16	3.29
79	5	18.65
80	2	0.25
81	2	0.77
83	5	2.28
84	18	16.35
105	1	0.50
205	1	12.76
Total	187	126.02

**Annexure of Question No. 24(i)**  
**Ward wise list of time barred cases 2014-15**

Ward	Number of Dealers	Amount (in lakh)
61	63	20.55
62	1	0.10
63	2	22.79
74	9	3.13
75	16	4.24
78	14	3.88
79	3	30.04
83	8	2.20
84	8	41.71
96	4	0.27
105	1	0.47
202	1	15.25
Total	130	144.64

**Annexure of Question No. 24(i)**  
**Ward wise list of time barred cases 2015-16**

Ward	Number of Dealers	Amount (in lakh)
57	1	0.26
61	5	2.18





101	1	
105	5	4.67
106	2	1.53
202	1	0.76
206	1	219.85
Total	132	169.68
		446.43

**Annexure of Question No. 24(i)**  
**Ward wise list of time barred cases 2013-14**

Ward	Number of Dealers	Amount (in lakh)
55	1	4.10
60	3	1.05
61	87	39.72
71	1	15.67
74	13	3.29
75	25	5.00
76	5	1.74
77	2	0.61
78	16	3.29
79	5	18.65
80	2	0.25
81	2	0.77
83	5	2.28
84	18	16.35
105	1	0.50
205	1	12.76
Total	187	126.02

**Annexure of Question No. 24(i)**  
**Ward wise list of time barred cases 2014-15**

Ward	Number of Dealers	Amount (in lakh)
61	63	20.55
62	1	0.10
63	2	22.79
74	9	3.13
75	16	4.24
78	14	3.88
79	3	30.04
83	8	2.20
84	8	41.71
96	4	0.27
105	1	0.47
202	1	15.25
Total	130	144.64

**Annexure of Question No. 24(i)**  
**Ward wise list of time barred cases 2015-16**

Ward	Number of Dealers	Amount (in lakh)
57	1	0.26
61	5	2.18



63	1	
74	1	5.24
75	2	0.50
81	1	1.00
84	1	0.50
96	1	27.48
114	1	0.50
Total	14	4.93
		42.60

**Annexure of Question No. 24(i)**  
**Ward wise list of time barred cases 2016-17**

Ward	Number of Dealers	Amount (in lakh)
61	2	1
84	5	2.43
Total	7	3.43

