

**GOVERNMENT OF NCT OF DELHI
DEPARTMENT OF TRADE AND TAXES (POLICY BRANCH)
VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI-110002**

F.No.6(87)/Policy/VAT/2011/440-445

Dated: 10.08.2011

CIRCULAR NO. 6 OF 2011-12

Subject : Disposal of objections filed under Section 74 of DVAT Act, 2004

On filing the objections against the notice of demand/assessment, the demand so created under assessment or otherwise get stayed by virtue of Section 35(2) of DVAT Act, 2004, and demand gets locked up till the disposal of the objections.

In order to safeguard the interest of revenue and dealers, the Commissioner (VAT) has advised that the objection Hearing Authority should adhere to the time limit of 03 months as provided in Section 74(7) of DVAT Act, 2004.

This issues with prior approval of the Commissioner, Value Added Tax.

(G.C. Lohani)
VATO (Policy)

No.F.6(87)/Policy/VAT/2011/440-445

Dated: 10.08.2011

Copy to :-

1. PS to the Commissioner, Value Added Tax, Department of Trade and Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
2. All Special/Addl./Joint Commissioners, Department of Trade and Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
3. Dy. Director (Policy) Department of Trade and Taxes.
4. Manager (EDP), Department of Trade and Taxes, with the request to upload the circular on the website of the department.
5. President, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P. Estate, New Delhi.
6. Guard File.

(G.C. Lohani)
VATO (Policy)