

GOVERNMENT OF NCT OF DELHI
DEPARTMENT OF TRADE AND TAXES, (POLICY BRANCH)
VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI - 110 002

No.F.6(90)/Policy/VAT/2011/699-704

Dated: 15.09.2011

CIRCULAR NO. 10 OF 2011-12

It has come to notice that the enforcement surveys referred to the respective wards for assessment are not being properly examined by the Assessing Authorities. In most of the cases, it is revealed that the Assessing Authorities while assessing the tax liability of the dealer, based on the finding of survey report as conducted by the Enforcement Branch, have failed to correlate the facts/figures furnished by the dealer in the form of his tax returns/other sale and purchase figures. Many a times this results in such exemption to the dealers which otherwise should not have been allowed.

Therefore, all the Assessing Authorities are hereby advised to consider all aspects of dealer's activities and examine the record in detail before giving any credit on the shortcomings indicated by the survey team.

This issues with the approval of the Commissioner, VAT.

(G. C. Lohani)
VATO (Policy)

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Copy to:-

1. PS to the Commissioner, VAT, Department of Trade and Taxes.
2. All Objection Hearing Authorities, Deptt. of Trade and Taxes.
3. All Assessing Authorities (VATOs/AVATOs of Wards of Operations) through their respective Zonal Additional/Joint Commissioners, Department of Trade and Taxes.
4. Dy. Director (Policy), Department of Trade and Taxes.
5. AVATO (System), Department of Trade and Taxes, with the request to upload the circular on the website of the department.
6. Guard File.

(G.C. Lohani)
VATO (Policy)