

**GOVERNMENT OF NCT OF DELHI
DEPARTMENT OF TRADE AND TAXES
VYAPAR BHAWAN, I.P.ESTATE, NEW DELHI**

No.F.3/288/Policy/VAT/2012/ 372-374

Dated: 23/07/2012

✓ To
The President,
Sales Tax Bar Association (Regd.)
2nd Floor, Vyapar Bhawan, I.P. Estate,
New Delhi-110002.

Subject: Agenda for discussion in the meeting held on 04.07.2012 at 3.30 P.M. with the Sales Tax Bar Association

Sir,

This is with reference to your communication dated 30.06.2012 on the above subject. The issues raised in the communication have been examined by the department and in this regard, I am directed to state as follows:

1. Recent Amendments in Section 9 & 10 of the Act: In the recent amendments of the Act, the provisions for reversal of Input Tax Credit in respect of Inter-State Sales against "C" Forms has been made. However, Rules in this regard are yet to be drafted and approved by the Government. As regards your suggestion that in case the dealer does not receive "C" form then a provision should be made in the Rules so that he can increase Input Tax Credit which was reduced in anticipation of forms at the time of sale, the department is of the view that at the time of framing of Rules, it will be put up before the Government for consideration.

2. Default assessments and penalties on the ground of mismatch of 2A & 2B forms filed with the returns: The issues mentioned in the said para have been examined. The software and system have been checked for all possible errors and no case has been found that wrong mismatch has been reported by the system.

The VAT Act provides for self-assessment by the dealer by way of filing return and at the same time in case observing any discrepancy, the Department has been empowered under the Act to frame default assessment under section 32. As such, affording opportunity before framing default assessment may not be consistent with the provisions of the Act.

3. Rejection of Refunds without passing any orders: This issue has been taken care of and instructions have been issued to all the Assessing Authorities not to reject or reduce any refund claim without passing appropriate orders.

4. Re: Circular No. 5 of 2012-13: The said circular is voluntarily in nature and has not been made mandatory. Thus, it is the choice of the dealer whether he files the details or not.

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5. Extension of time for filing quarterly returns: This has already been done. The period of filing quarterly return has been extended.
6. Tax deposited under CST Act: This issue is under examination.
7. Some problems of public utilities: One toilet block at third floor has been exclusively allocated for ladies. Necessary action is being taken to improve the efficiency of lift.

A Committee under the Chairmanship of Special Commissioner, Sh. A.K. Srivastava has been appointed to recommend improvement in facilities to the public. The Committee has given its first report on which action is being taken. The Committee will suggest improvements to be effected from time to time for its implementation.

Yours faithfully,



(Hemant Kumar)
Asstt. VAT Officer (Policy)

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1. P.S. to Commissioner, VAT
2. Addl. Commissioner, Legal