

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

No. F. PA/ACTT/2-V/2012-13/545

Date: 27.07.2012

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

Sub: Assessment of the monthly return filing dealers on the basis of 2A and 2B data mismatch for the Tax period May, 2012.

Sir,

The Department of Trade and Taxes intends to frame the assessment of the monthly return filing dealers on the basis of mismatch in the data, filed by the dealers in Annexure 2A and 2B online, for the Tax period May, 2012. This assessment will be framed only to the extent of mismatch found in the transactions made by monthly return filing dealers; and the transactions made with the quarterly return filing dealers shall not be considered while framing this assessment.

The Department will issue a Public Notice in leading English and Hindi Newspapers informing the dealers about the proposed assessment and requesting them to check the status of mismatch of the data filed by them in the Mismatch Report available in dealer login on the website of the department www.dvat.gov.in and to get the mismatch reconciled latest by 6.00 p.m. on 13.08.2012. The Assessment will be framed on the basis of the status of data as on 13.08.2012 at 09.00 p.m. This notice will also be posted on the dealer login page of all Monthly Return Filing Dealers. A copy of the public notice is enclosed herewith.

In this context, it is further informed that the Department will not resort to any coercive methods to recover the demand created through System based Default Assessment for Tax Period May, 2012 till the next date of hearing of WPC No. 4236/2012 in deference to the assurance given by Mrs. Ahlawat before the Hon'ble High Court of Delhi.

Yours sincerely,


(INDU SHEKHAR MISRA)
ADDL COMMISSIONER(POLICY)

Encls: As above.

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

PUBLIC NOTICE

Sub: Assessment of the monthly return filing dealers on the basis of 2A and 2B data mismatch for the Tax period May, 2012

The Department of Trade and Taxes intends to frame the assessment of the monthly return filing dealers on the basis of mismatch in the data, filed by the dealers in Annexure 2A and 2B online, for the Tax period May, 2012. This assessment will be framed only to the extent of mismatch found in the transactions made by monthly return filing dealers; and the transactions made with the quarterly return filing dealers shall not be considered while framing this assessment.

Along with the assessment of tax, the Department also proposes to levy penalty under section 86 (10) of DVAT Act, 2004 in such cases and assessment of penalty will also be framed simultaneously.

The dealers can check the status of matching of the data filed by them with the data filed by the respective selling dealers in "Mismatch Report" available online on the website of the Department www.dvat.gov.in on the dealer login page under the link "Annexure 2A & 2B".

The assessment will be framed based on the status of data as on 13/08/2012 at 09.00 pm and the assessment orders will be issued within next three working days. Thereafter, assessment order in form DVAT 24, penalty order in form DVAT 24 A and a work sheet showing transaction wise details of mismatch will be sent to each of the dealers concerned by ordinary post. The assessment order, penalty order and worksheet shall also be hosted on the website of the Department www.dvat.gov.in on the dealer login page under the link "Assessment Order".

All dealers are, therefore, requested to check the status of mismatch of the data filed by them for May, 2012 in the Mismatch Report available online, and to get the mismatch reconciled, latest by 6.00 pm on 13/08/2012, to avoid additional tax, interest and penalty.

A copy of this notice has also been posted on the dealer login page of all Monthly Return Filing Dealers on the website of the Department www.dvat.gov.in


ADDL COMMISSIONER(POLICY)