

**GOVERNMENT OF NCT OF DELHI
TRADE & TAXES DEPARTMENT
(POLICY BRANCH)
VYAPAR BHAWAN, NEW DELHI-110002**

No. F.7(433)Policy-II/VAT/2012-13/1182-1189

Dated: 31.01.2013

CIRCULAR NO. 29 OF 2012-13

Sub: Framing of Default Assessment Orders

1. Attention of all the Assessing Authorities (AAs) is drawn to the Circular No. 23 of 2012-13 dated 03.12.2012 on the subject note above. The last date for default assessments pertaining to the year 2008-09 (for tax periods that are not yet time-barred), 2009-10 and 2010-11 is extended up to 28.02.2013.
2. In para 3 of the circular referred to above, it has been mentioned that in cases where no apparent discrepancies exist and statutory forms are complete, the information under Section 59 of the Delhi Value Added Tax Act, 2004 may not be asked and in such cases no assessment order need to be passed. Only reconciliation should be done by the Assessing Authorities at their level.
3. The above referred para 3 of circular no. 23 includes the cases where no notice under section 59 of the DVAT Act is contemplated and no further action is required.
4. However, it is hereby clarified that in cases, where a notice under section 59 is issued by the Assessing Authority, in those cases, an assessment order under section 32 and / or 33 of the DVAT Act, 2004, as the case may be, has to be passed by the Assessing Authority despite the fact that the case pertaining to a particular dealer for a particular tax period, is of NIL Demand.

(Prashant Goyal)
Commissioner (VAT)