

**DEPARTMENT OF TRADE AND TAXES
(VAT AUDIT BRANCH)
12TH FLOOR, VYAPAR BHAWAN, IP ESTATE, NEW DELHI**

No.VAT AUDIT/HQ/2013-14/ 2601-2608

Dated: 9/7/13

CIRCULAR

This is in continuation of circular No.VAT Audit/HQ/2013-14/2406-2413 dated 02-07-2013 vide which it was clarified that the audit of business affairs of the dealers having GTO more than Rs.10 Crore for the year 2012-13 may be conducted after 15-11-2013 i.e. after submission of audit report for the year 2012-13 in Form AR-1. Now in this context, it is further clarified that if the details/informations furnished by auditor in Form AR-1 in respect to the dealer are found satisfactory as regards the 2012-13 parameters, which led to dealer being picked up for audit, and the dealer accordingly deposits the tax, then the audit of the dealer for the period 2012-13 may not be pursued further.

This issues with the prior approval of Commissioner, VAT.

Handwritten signature
9-7-2013

**(P. R. KAUSHIK)
VATO, HQ, VAT AUDIT**

No.VAT AUDIT/HQ/2013-14/

Dated:

1. PS to Commissioner (T&T), Deptt. Of Trade & Taxes.
2. All Spl. Commissioners, Deptt. Of Trade & Taxes.
3. All Addl. Commissioners/Joint Commissioners, Deptt. Of Trade & Taxes.
4. Dy Director (Policy), Deptt. Of Trade & Taxes.
5. Dy Director (R&S), Deptt. Of Trade & Taxes.
6. All VATOs/AVATOs, of all Wards of Operations through Zonal In-charge, Deptt. Of Trade & Taxes.
7. ✓ Progammer (EDP), Deptt. of Trade & Taxes with the request to upload the circular on the website of the department.
8. Guard File.

Handwritten note:
809/EDP
9/7/13

Handwritten signature
9-7-2013

**(P. R. KAUSHIK)
VATO, HQ, VAT AUDIT**