

DEPARTMENT OF TRADE & TAXES  
VAT AUDIT BRANCH, 12TH FLOOR,  
VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI

No.VAT AUDIT/HQ/2013-14/ 2920 - 2927

Dated: 24/7/13

CIRCULAR

The VAT Audit Branch, KCS Branch, Spl. Zone Branch and other Wards have been assigned the audit of the business affairs of dealers u/s 58 of DVAT Act, 2004 based on the risk profile of the dealers. Amongst such selected cases, some cases pertain to the dealers who are engaged exclusively in exempted/tax free items. In this regard, it is clarified that such cases of dealers engaged exclusively in exempted/tax free items may not be taken up for audit, even if a notice of audit has already been issued to the dealer. Such cases may be dropped from audit proceedings with the approval of concerned Zonal Joint/Addl. Commissioner.

This issues with the prior approval of Commissioner, VAT.

*Amil*  
24.7.2013  
(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. Programmer (EDP), Deptt. Of Trade & Taxes with the request to upload the circular on the website of the department.
8. Guard File.

1185/EDP  
24/7/13

*Amil*  
24.7.2013  
(P. R. KAUSHIK)  
VATO, HQ, VAT AUDIT