GOVERNMENT OF NCT OF DELHI DEPARTMENT OF TRADE & TAXES (POLICY BRANCH) VYAPAAR BHAWAN, NEW DELHI – 110 002

No. F. 3(378)/Policy/VAT/2013/7-96-80/

Dated: 17/09/20/3

CIRCULAR No.15 of 2013-14

Regarding expeditious disposal of refund cases

- 1. In order to streamline the disposal of refund cases, in the first stage, all pending refunds, up to the period ending on 31st March, 2013, and up to Rs.1 lakh in a tax period, would be automatically refunded centrally through ECS route to the Bank account of dealer based on his self-declaration. However, to verify accuracy of claim, 10% of such cases would be picked up later for audit on the basis of criteria and parameters decided by the Department.
- 2. The System Branch will make the necessary changes to ensure smooth refunds after deducting all pending dues of the dealer.
- 3. All dealers desirous of availing the scheme would file an online declaration available on their web page, indicating pending demands, pending receipt of Central forms, etc., from 25.09.2013 to 10.10.2013. After submitting online declaration, an acknowledgement shall be generated and the same shall be submitted to the concerned Zonal Additional/Joint Commissioner.
- 4. The dealers may, if required, online reconcile any outstanding demand shown against their name with the payments made by them.
- 5. The surrender of amount against pending central declaration forms is only for the purpose of refund claim. This will not take away the legal right of the dealer in raising this issue before OHA/appellate authority or at the appropriate forum, in case such pending forms are received later.
- 6. An endeavour shall be made to settle such refund claims by 31st October, 2013.

This issues with the prior approval of the Commissioner, VAT.

(Sanjeev Ahujà) Spl. Commissioner (Policy)

Copy to:

- 1. All Spl. Commissioners (T&T)
- 2. All Addl./ Joint Commissioners (T&T)
- 3. PS to Commissioner (T&T)
- 4. All VATOs/AVATOs/Ward/Branch Incharges
- 5. PR Branch for wide publicity.
- 6. Guard file.

Online Declaration of Pending Refund Claims

(Entries (2), (3), (5)(e), 5(f) and 5(g) will be auto-populated from DP-1 for those who have submitted DP-1)

- (1) TIN:
- (2) Full Name of Dealer:
- (3) Address of Principal Place of Business:

(4) Details of Pending Receipt of Central Declaration Forms:

	Year-wise details of pending forms/declarations.	Year (quarter wise for the last four years	Sale against		Amount of Total Sale	Amoun t of Forms/ Declara tions	Amount of Forms/Declarati ons Pending		Tax rate wise (5%, 12.5%, 20%) break up of pending forms		Amount paid on account of pending surrendered forms	
		completed and upto the current quarter)	,	3×	e. 	receive d	Amou nt surren dered	Amou nt not surre ndere d	Tax Rate	Am oun t	Tax	Inte rest
-		(i)		(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	(ix)	(x)
-	-		'C' Form (E sale in trar E1/E2)	excluding esit against								
	2 8		'F' Form									
	2		'H' Form									
-			'l' Form									
200	8,		C + E1/E2	C Form								
	ō			E1/E2 Form								

(5) Claimant's Details:

SI.											
No.											
a.	All pending refund claims not settled yet by the Department:	Tax Period/Year		Basis for Claim DVAT 16/ DVAT 17/ DVAT 21		Outstanding Refund Claim					
			- - -	8	×						
b.	a) Details of demand/	Period/Year			Outstanding Amount						
	outstanding dues pending against the dealer under the DST Act/DST on WCT					DST Act	DST on WCT Act	DST on RTU Good s Act	DVAT Act	CST Act	
	Act/DST on RTU Goods Act/DVAT Act and/or CST Act.	1. 2. 3.									
a T	b) Please furnish details of objections/ appeal filed, if any	Period to Outstand which ng demand demand pertains		on No./Ap peal No.	Wheth er stay grante d	DVAT Appellate Tribunal		High Court		Supre me Court	
		e 3_	•	(which ever is applica ble)			60	*			

C.	(i) Date of Enforcement Survey, if any.	dd/mm/yyyy							
	(ii) Any notice in DVAT-37 issued for audit, special audit during the tax period.	dd/mm/yyyy							
d.	(i) Whether all requisite central statutory forms filed.	Yes□ No □							
	(ii) Are you willing to wait for refund till all statutory Forms are received?	Yes No C							
	(iii) Are you willing to surrender proportionate refund against statutory form yet to be received subject to statutory remedy available under section 74?	Yes No							
	If Yes, give detail in column (v) of Sl. No.4 above								
e.	Bank Details (for transfer of refund through ECS)	 (i) Bank Name: (ii) Bank's Branch Name: (iii) MICR/ IFSC Code: (iv) Bank Account No.: (v) Account Type (Saving/ Current): 							
f.	Mobile No.								
g.	Email Id:								
I/We informa has bee Signatu Full Nat sumam	en concealed there from. ure of Authorised Signator me (first name, middle,	hereby solemnly affirm and declare that the true and correct to the best of my/our knowledge and belief and nothing							
Place Date	Day Mönth Y	ear							