

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

No. F. 3(378)/Policy/VAT/2013/796-801

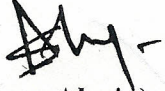
Dated: 17/09/2013

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 Ahuja)
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.

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 <input type="checkbox"/> No <input type="checkbox"/>
	(ii) Are you willing to wait for refund till all statutory Forms are received?	Yes <input type="checkbox"/> No <input type="checkbox"/>
	(iii) Are you willing to surrender proportionate refund against statutory form yet to be received subject to statutory remedy available under section 74? If Yes, give detail in column (v) of Sl. No.4 above	Yes <input type="checkbox"/> No <input type="checkbox"/>
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:	

(6) Verification:

I/We _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed there from.

Signature of Authorised Signatory _____
 Full Name (first name, middle, surname) _____
 Designation/Status _____

Place																						
Date																						
	Day	Month	Year																			