

**GOVERNMENT OF NCT OF DELHI
DEPARTMENT OF TRADE & TAXES
VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI-110 002**

No.F.6(70)/P-I/VAT/2010/1758-1766

Dated: 26.11.2010

CIRCULAR NO. 14 OF 2010-11

Subject : Disposal of pending disputes under the Delhi Sales Tax Act, 1975

With the introduction of the DVAT Act, 2004, which came into effect w.e.f. 01/04/05, it was provided for disposal of pending disputes under the old Act i.e., the DST Act, 1975 within a period of five years from the date of commencement of the new Act. This period of five years was extended to six years from the date of the commencement of the DVAT Act, 2004 through an amendment of Section 74(10) of the DVAT Act, which was notified on 06/01/2010.

Accordingly, the disputes under the DST Act have to be disposed off well before 31st March, 2011. All the Appellate Authorities and Assessing Authorities having disputes pending related to the DST Act, 1975 are requested to take specific note of this provision in the Act and accordingly ensure that the disputes before them are disposed of within the prescribed time i.e., by 31st March, 2011 positively.

This issues with the prior approval of Commissioner (VAT).

(Naveen Katarya)
VATO (Policy)

No.F.6(70)/P-I/VAT/2010/

Dated:

1. PS to Commissioner (T&T), Deptt. of Trade & Taxes.
2. All Appellate Authorities in the Deptt. of Trade & Taxes.
3. All Spl. Commissioners, Deptt. of Trade & Taxes.
4. All Addl. / Joint Commissioners, Deptt. of Trade & Taxes.
5. Jt. Commissioner (PR/Adv.), Deptt. of Trade & Taxes.
6. Manager (EDP), Deptt. of Trade & Taxes.
7. Dy. Director (R&S), Deptt. of Trade & Taxes.
8. President, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I. P. Estate, New Delhi with the request that the facts of the above letter may be brought to the notice of the concerned persons so that no appeal is left unattended.
9. Guard File.

(Naveen Katarya)
VATO (Policy)