

**GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI**  
**DEPARTMENT OF TRADE AND TAXES**  
**(POLICY BRANCH)**  
**VYAPAR BHAWAN, I.P.ESTATE, NEW DELHI-110 002**

No.F.3(645)/Policy/VAT/2016/ 1688-93

Dated: 16-3-16

**CIRCULAR NO. 41 2015-16**

Sub: **Sealing and de-sealing of the premises.**

Section 60 of the Delhi Value Added Tax Act, 2004 empowers the Commissioner to enter premises and seize records and goods of any person during surveys. The surveys are to be conducted on the premises of a dealer to detect tax evasion. The survey teams are headed by an officer of the level of Assistant Commissioner/VATO and comprises of AVATOs & VATIs. The size of the team depends upon the number of premises and size of the dealer to be surveyed.

2. The survey team can seize incriminating documents and any other unaccounted papers found during search. A proper acknowledgement of the seized goods and papers is to be given to the dealer after the survey. If the dealer refuses to cooperate or obstructs the team, then the premises can be sealed for such activities. The business activities of the dealer come to stand still after sealing of the premises. The sealed property can be de-sealed after satisfying the provisions of sub-section (4) of section 60 and rule 23 of Delhi Value Added Tax Rules, 2005.

3. Sometimes, it happens that the survey team may not be able to complete the task due to inadequate staff even after normal business hours. After assessing the situation, the team can abandon the search operation in consultation with his supervisory officer to resume the same next day. The premises should be locked and a seal/mark may also be affixed a security measure. Posting of a security guard can also be considered if need so arises. The survey can be resumed next day from the stage it was left on previous day. In this way, business of the dealer remains affected.

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

12/4/3/16  
(R.K.Mishra)

**Spl.Commissioner (Policy)**

No.3(645)/Policy/VAT/2013/ 1688-93

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Copy forwarded for information and necessary action to:

1. All Spl./Addl./Joint Commissioners, Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan I.P.Estate, New Delhi-02.
2. Joint Director (IT), Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-02 for uploading the circular on the website of the department.
3. The President/General Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P.Estate, New Delhi.
4. All Assistant Commissioners/AVATOs Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-02 through Zonal Incharges.
5. PS to the Commissioner, VAT, Department of Trade and Taxes, GNCT of Delhi Vyapar Bhawan, I.P.Estate, New Delhi-02.
6. Guard File.

(Anil Kumar)

**Assistant Commissioner (Policy)**