DEPARTMENT OF TRADE & TAXES,
GOVT. OF NCT OF DELHI, LAW & JUDICIAL BRANCH
VYAPAR BHAWAN, IP ESTATE, NEW DELHI

Dated: 11.04.2016

F No. 7(6)/L&J/Circular/2016/ 343

CIRCULAR

Sub: Guide lines for VAT Authorities of Department of Trade & Taxes in terms of jurisdiction & duties assigned in exercise of powers under Chapter X of the DVAT Act, 2004.

In compliance of judgment in the matter of M/s Capri Bathaid Pvt. Ltd. & Others, in WPC No. 8913/2014, all officers appointed as VAT Authorities in the Department of Trade & Taxes and exercising powers under Chapter X of DVAT Act, 2004 are once again directed to follow the following instructions in letter and spirit.

All officers while exercising any of the powers under Chapter X of the Act viz., Audit, Survey/Inspection or Stopping & Detention of Goods Vehicles shall prepare reports based on the information & records in their possession and duly examined by them. Whereafter, the reports along with the information & records shall be mandatorily forwarded to the concerned Ward/Branch officer having jurisdiction over the dealer for assessment of tax and penalty, in accordance with the laid down procedure.

Non-compliance of the above instructions shall be viewed seriously and shall attract disciplinary action.

(S.S. YADAV)
Commissioner (VAT)

Copy to: -

1. All the Spl. Commissioners/Addl. Commissioners/Joint Commissioners.
2. All AC-Wards, Units & branches through Zonal In-charge.
3. Manager, EDP
4. Guard file.