

**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(458)/Policy/VAT/2014/335-341

Dated: 03/09/2014

**CIRCULAR NO. 10 of 2014-15**

Third proviso to section 74(1) of Delhi Value Added Tax Act, 2004 was inserted vide Notification No.F.14(6)/LA-2011/lclaw/193 dated 28/09/11 which was made effective from 01/10/2011 vide Notification No. No.3(15)Fin.(Rev-I)/2011-12/ssf/113 dated 30/09/2011. The proviso is reproduced as under:-

*“PROVIDED ALSO that the Commissioner may, after giving to the dealer an opportunity of being heard, may direct the dealer to deposit an amount deemed reasonable, out of the amount under dispute, before such objection is entertained.”*

Since the above Notification came into effect from. 01/10/2011, the Objection Hearing Authorities can impose a pre-condition on the dealer to deposit an amount out of the amount under dispute, before such objection is entertained, only in case the objection pertains to tax periods after the above said amendment.

This issues with the approval of the Commissioner, Value Added Tax conveyed vide diary No. 1266 dated 27,08,2014.

**(Sanjeev Ahuja)**  
**Spl.Commissioner(Policy)**

No.F.3(458)/Policy/VAT/2014/335-341

Dated: 03/09/2014

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. Dy. Director (Policy), Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-02.
3. Programmer (EDP), 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.
4. The President/General Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P.Estate, New Delhi.
5. All Assistant Commissioners/AVATOs Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-02.
6. PS to the Commissioner, VAT Department of Trade and Taxes, GNCT of Delhi Vyapar Bhawan, I.P.Estate, New Delhi-02.
7. Guard File.

**(Rajesh Bhatia)**  
**Assistant Commissioner (Policy)**

