

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

No.F.3(399)/Policy/VAT/2014/PF/357-364

Dated: 11/09/2014

**CIRCULAR NO. 12 of 2014-15**

Sub: **Regarding waiving off of penalty under the Amnesty Scheme.**

It has been noticed that penalty imposed u/s 86(15) is not waived off in case of some dealers who have opted Amnesty Scheme. Penalty u/s 86(15) is imposed for preparation of records and accounts in a manner that is false, misleading or deceptive. In some cases, maintenance of books of accounts may have resulted into creation of tax deficiency for which assessment u/s 32 may have been framed for tax and interest besides making penalty assessment u/s 33 for the above said violation. If such dealers have opted the Amnesty Scheme, then penalty should be waived off on payment of tax, interest stated in notice of assessment issued in Form DVAT-24.

However, if preparation of records/accounts does not result into any tax deficiency and only penalty has been imposed for preparation of books of accounts in a false, misleading and deceptive manner, then penalty cannot be waived off under Amnesty Scheme. In such cases dealer is not eligible to seek relief under the scheme.

This issues with the approval of Commissioner Value Added Tax conveyed vide Diary No. 1308 dated 01/09/2014.

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

**All Zonal Addl./Jt.Commissioners**

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Copy for information to:

1. All Spl./Addl./Joint Commissioners, Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan I.P.Estate, New Delhi-02.
2. The Registrar, VAT Appellate Tribunal, Department of Trade & Taxes, Vyapar Bhawan, I.P.Estate, New Delhi.
3. The President/General Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P.Estate, New Delhi.
4. System Analyst (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.
5. Dy. Director (Policy), Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-02.
6. All Assistant Commissioners/AVATOs Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-02.
7. PS to the Commissioner VAT, Department of Trade and Taxes, GNCT of Delhi Vyapar Bhawan, I.P.Estate, New Delhi-02.
8. Guard File.

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

