

**GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI**  
**DEPARTMENT OF TRADE AND TAXES**  
**POLICY BRANCH**  
**VYAPAR BHAWAN: I.P.ESTATE: NEW DELHI-02**

No.F.3(636)/Policy/VAT/2016/ 1114-20

Dated:- 2-2-17

**CIRCULAR NO. 22 2016-17**

**Sub :- Framing of Central Assessments**

The reconciliation return in CST form 9 relating to declaration of sales against statutory forms are required to be filed by all such dealers who had effected interstate sale against any statutory form like C,F,H, E-I, E-II, I & J.

All the Assessing Authorities are hereby directed to complete the Form-9 assessment u/s 9(2) of the CST Act, 1956 read with section 32 of the DVAT Act, 2004 for the year 2012-13 which will get time barred by the end of this financial year.

OHA/SOHA shall allow the objection/appeal, filed, if any, framed due to deficiency of forms only after ensuring that the forms under dispute have been filed online.

This issues with the approval Commissioner, Value Added Tax.

  
(Anand Kumar Tiwari)  
Additional Commissioner (Policy)

No.F.3(636)/Policy/VAT/2016/

Dated:-

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 upload in the circular on the website of the department.
3. Joint Commissioner (system) Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02.
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 through Zonal Incharges.
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.

  
(Sushita Biju)  
Assistant Commissioner (Policy)