

DEPARTMENT OF TRADE & TAXES, GOVT. OF NCT OF DELHI
(POLICY BRANCH)
VYAPAR BHAWAN, I.P..ESTATE, NEW DELHI.

NoF.3()/Policy/VAT/2016
(645)

1249-54

Date 8-3-17

CIRCULAR NO. 27 OF 2016-17

Subject:- De-sealing of Business Premises

In line with the directions of Hon'ble High Court Delhi, in the matter of Sh. Narender Singh Vs. Deptt. of T&T (in WP(C)1627/2017), the following procedure is required to be adopted for de-sealing of the business premises, which are sealed in the event of Enforcement Survey etc. by the officers of the Department of Trade & Taxes:-

- (i) If the Dealer concerned whose business premise has been sealed does not turn up for de-sealing of the same within a reasonable time, then he should be intimated through a notice, at his last known address, regarding De-sealing process to be undertaken. Even then, if the dealer concerned does not turn up with the request for de-sealing, the department will publicize the same in the leading newspaper for the intimation of the dealer and all concerned. If the dealer still does not turn up with the request for de-sealing/or the landlord requests for getting the sealed premises vacated, the department may go on to de-seal the said premise.
- (ii) The process of de-sealing should be conducted in the presence of two independent witnesses and one of them should be area SDM/executive Magistrate. The inventory of the goods seized, lying inside the premises, should be prepared in the presence of these witnesses and to be duly signed by them. The entire process should be Videographed.
- (iii) Consequent upon de-sealing of the premises, the Goods seized should be kept in the custody of malkhanas of concerned Revenue District, for want of sufficient infrastructure in VAT department.

- (iv) The Landlord requesting for de-sealing should be asked to furnish an indemnity bond and affidavit to the department.
- (v) After assessment of the dealer, if he fails to pay the due liability of tax, interest and penalty, the process for recovery of Govt dues including disposal of such seized goods shall be carried out as per the relevant provisions of DVAT Act and rules made thereunder.

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



(Ranjeet Singh)
Joint Commissioner (Policy)

• No F.3(645)/Policy/VAT/2016 1249-54

Date 8-3-17.

Copy forwarded for information and necessary action to:

1. All Spl./Addl./Joint Commissioners, Department of Trade and Taxes, GNCT of Delhi, VyaparBhawan I.P.Estate, New Delhi-02.
2. Joint Commissioner (Policy), Department of Trade and Taxes, GNCT of Delhi, VyaparBhawan, I.P.Estate, New Delhi-02.
3. Programmer (EDP), Department of Trade and Taxes, GNCT of Delhi, VyaparBhawan, I.P.Estate, New Delhi-02 for uploading the circular on the website of the department.
4. All Assistant Commissioners/AVATOs Department of Trade and Taxes, GNCT of Delhi, VyaparBhawan, I.P.Estate, New Delhi-02.
5. PS to the Commissioner, VAT Department of Trade and Taxes, GNCT of Delhi VyaparBhawan, I.P.Estate, New Delhi-02.
6. Guard File.



(Anil Kumar)
Asstt Commissioner (Policy)