

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

No.F.3(767)/Policy/VAT/2017

285-92

Date 24-5-17

**CIRCULAR NO. 6 OF 2017-18**

**Subject: - Multiple Assessment Orders**

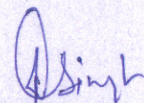
It has been brought to the notice that in few cases multiple Assessment Orders overlapping the same tax period under the same Act have been issued on one pretext or the other either under DVAT Act or CST Act.

The competent authority has desired that wherever such cases are brought to the knowledge of concerned Assessing Authority and if the concerned dealer approaches the Assessing Authority with details of such orders which are multiple Assessment Orders of the category mentioned above, then necessary remedies/measures as prescribed under Section 74B of DVAT Act, 2004 read with Rule 36B of DVAT Rule, 2005 relating to the review/rectification should be exercised as per the provisions of law.

The Assessing Authorities are further advised that before exercising the powers under Section 74B of DVAT Act for review/rectification, the provisions contained in Rule 36B and in particular Rule 36B(7) should be kept in mind while considering and deciding the request of the dealer.

The Assessing Authorities are further directed to ensure that hereinafter, whenever any Assessment Order is issued, it should not result in issuing the multiple orders overlapping the same tax period under the same Act i.e. DVAT Act or CST Act as the case maybe.

This issues with the approval of the Commissioner, VAT.



**(Ranjeet Singh)  
Joint Commissioner, (Policy)**

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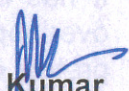
Date 24-5-17

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-110002.
- 2) Joint Commissioner (Policy), Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-110002.



- 3) Joint Commissioner (Systems), Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-110002.
- 4) Programmer (EDP), Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-110002 for uploading the circular on the website of the department.
- 5) All Assistant Commissioners/AVATOs Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-110002.
- 6) PS to the Commissioner, VAT Department of Trade and Taxes, GNCT of Delhi Vyapar Bhawan, I.P.Estate, New Delhi-110002.
- 7) President, Sales Tax Bar Association, GNCT of Delhi Vyapar Bhawan, I.P. Estate, New Delhi-110002.
- 8) Guard File.

  
Anil Kumar  
A.C. (Policy)