

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

NoF.3 (767)/Policy/VAT/2017/Pt. File/ 65-70

Date: 17-4-18

**CIRCULAR NO. 22 OF 2018**

**Subject:- Regarding Assessment orders under the CST Act, 1956 for the year 2013-14; representation of STBA reg.**

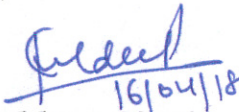
The Sales Tax Bar Association (STBA) has represented that in some cases there are inconsistencies relating to multiple assessments by AA and Form 9 etc. pertaining to the year 2013-14.

The competent authority has desired that wherever such cases are brought to the knowledge of concerned Assessing Authority, the necessary remedies / measures, relevant thereto, under Section 74B of the DVAT Act, 2004 for review or rectification, as the case may be, or under any other relevant provisions of law should be initiated forth with.

The Assessing authorities are further advised that before exercising the powers under Section 74B of the DVAT Act, 2004 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 also advised to refer to Departmental circular no. 6 of 2017-18 dated 24.05.2017 on this matter.

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

  
(Kuldeep Singh)  
Joint Commissioner (Policy)

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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 Commissioner (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. All Assistant Commissioners/AVATOs Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-02.
5. PS to the Commissioner, VAT Department of Trade and Taxes, GNCT of Delhi Vyapar Bhawan, I.P.Estate, New Delhi-02.
6. Guard File.



(Neeta Negi)

Asstt. Commissioner (Policy)