

GOVERNMENT OF NCT OF DELHI  
DEPARTMENT OF TRADE AND TAXES  
(Policy Branch)  
VYAPAR BHAWAN: I.P. ESTATE, NEW DELHI - 110002

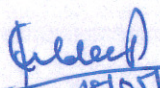
**No. F.3(378)/Policy/VAT/2013/ 156-62**

**Dated: 18-5-18**

**CIRCULAR No.-04/2018**

Pursuant to the direction of Hon'ble High Court order dated 19/03/2018 in WP (C) no. 8421/2016 and WP (C) no. 9285/2017 and deliberations made with the representatives of the Sales Tax Bar Association, following instructions are hereby issued for strict observance by all concerned:

1. While issuing notices/orders through DVAT system, all VAT Authorities shall adhere to the instructions already issued vide order dated 17.01.2014, 11.04.2014 & 18.07.2014 and also vide Circular No. 24 of 2015-16 dated 10.09.2015.
2. The VAT Authorities should get their IDs created through HR Branch immediately after their joining/transfer in the Department and should also ensure that their name, designation alongwith ward no. are indicated correctly on all notices/orders.
3. All VAT Authorities are further advised to ensure recital of all relevant facts in the various notices issued by them and the decisions made pursuant thereto should be well reasoned and speaking orders.
4. The VATOs/AVATOs shall specify the reasons judiciously while framing the default assessment and penalty order and also indicate the reason for accepting or not accepting the version of the dealer and reasons/basis for assuming the turnover of the dealer in the default assessment and penalty order. The VATOs/AVATOs should also mention the relevant provisions of the DVAT Act in respect of each penalty; wherever required relevant sections/sub sections should be referred to.

  
(Kuldeep Singh)

**Joint Commissioner (Policy)**

**Dated: 18-5-18**


**No. F.3(378)/Policy/VAT/2013/ 156-62**

Copy forwarded for information and necessary action:



1. All Spl./Addl./Joint Commissioners of Trade and Taxes, GNCTD, Vyapar Bhawan, I.P. Estate, New Delhi – 110002
2. Joint Director (IT), Department of Trade and Taxes, GNCTD, Vyapar Bhawan, I.P. Estate, New Delhi – 110002
3. The President/General Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P. Estate, New Delhi – 110002
4. All Assistant Commissioners/GSTOs, Department of Trade and Taxes, GNCTD, Vyapar Bhawan, I.P. Estate, New Delhi – 110002
5. PS to Commissioner, VAT Department of Trade and Taxes, GNCTD, Vyapar Bhawan, I.P. Estate, New Delhi – 110002
6. System Branch
7. HR Branch
8. Guard File

} For rendering immediate assistance as requested by  
concerned VAT authorities for complying with the  
above directions;

  
**(Neeta Negi)**  
**Assistant Commissioner (Policy)**