## 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/ 163-69

Dated: 18-5-18

## CIRCULAR No.-05/2018

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, representatives of the Sales Tax Bar Association has inter-alia represented on the point of delay in grant of refunds due to the time taken in examination of such proposals by Accounts Branch particularly where refunds are approved by senior officers or committee comprising of three Special Commissioners.

In order to ensure that the refund proposals are examined/processed by Accounts Section in a time bound manner, following instructions are hereby issued for strict observance by all concerned.

1. Controller of Accounts shall ensure that the examination/processing of refund proposals is completed within a period of 7 days and is returned to the office from where it was initially received.

2. In case the refund proposal after examination of the same by the Accounts Branch, is not received back within 6 days, the concerned assessing authority dealing with the refund proposal bring the matter to the notice of Controller of Accounts on 6th day itself and on 7th day to the notice of Zonal Incharge for immediate resolution of the issue.

3. Controller of Accounts shall further review the internal distribution of work of Accounts Branch as well as arrangement of Link Officer so that

the time limit prescribed herein above is adhered to.

(Kuldeep Singh)
Joint Commissioner (Policy)

No. F.3(378)/Policy/VAT/2013/ 163-69

Dated: 18-5-18

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. Controller of Accounts, Department of Trade and Taxes, GNCTD, Vyapar Bhawan, I.P. Estate, New Delhi 110002
- 4. The President/General Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P. Estate, New Delhi 110002
- 5. All Assistant Commissioners/GSTOs, Department of Trade and Taxes, GNCTD, Vyapar Bhawan, I.P. Estate, New Delhi 110002
- 6. PS to Commissioner, VAT Department of Trade and Taxes, GNCTD, Vyapar Bhawan, I.P. Estate, New Delhi 110002

7. Guard File

(Neeta Negi)
Assistant Commissioner (Policy)