

**DEPARTMENT OF TRADE & TAXES,  
GOVT. OF NCT OF DELHI  
(POLICY BRANCH)**

**VYAPAR BHAWAN, I.P.ESTATE, NEW DELHI.**

No.F.3(171)/Policy-GST/2018 | 281-86

Dated: 12-6-18

**CIRCULAR NO.- 6/2018**

**Sub: Regarding Recovery**

Assessment of dealers is being done every year and accordingly demand and penalties are raised by Assessing authorities with the direction to dealer to deposit the same by a specified time. Some of the dealers neither had deposited the amount raised in already assessed cases nor had challenged the same in any court or OHA during the prescribed time in the act.

Those cases where statutory period for filing objection is over need to be taken for recovery by issuing recovery certificate, writ of demand followed by attachment proceedings.

All ward authorities are hereby advised to proceed for recovery of all such cases as per law to protect the Government Revenue.

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

*Anand*

**(Anand Kumar Tiwari)**

**Additional 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.

*C. Mathai*

**(C. Mathai)**

**Asstt. Commissioner (Policy)**