

**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/ **146-51**

Date: **15-5-18**

CIRCULAR NO. 3 OF 2018-19

Subject:- Regarding Assessment orders under the CST Act, 1956 for the year 2013-14

This is in continuation to this department's previous circular dated 17.04.18 on the above captioned subject. It has been reported that in some assessment cases pertaining to the year 2013-14, FORM 9 has not been considered or has been partly considered and in some other cases more than one assessment order for the particular period. In this regard it is clarified that in assessment cases pertaining to the year 2013-14, where FORM 9 has not been considered or partly considered and more than one assessments have been made, the assessing authorities are advised to consider all such cases, under Section 74B of the DVAT Act, 2004 or under any other relevant provisions of law.

The Assessing authorities are further advised that before exercising the powers under Section 74B of the DVAT Act, 2004, 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, subject to the satisfaction of the Assessing Authority, who may, if needed, also call for the documents as are considered necessary by him.

The issue of Multiple Assessment has also been dealt with in detail vide Circular dated 17.04.18 and 24.05.17.

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

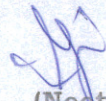

(Kuldeep Singh)
Joint Commissioner (Policy)

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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)