

**GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI**  
**DEPARTMENT OF TRADE & TAXES**  
**POLICY BRANCH**  
**VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI-110002**

No. F.3(480)/Policy-VAT/2014/ 1084-88

Dated: 5/02/2019

**CIRCULAR NO.-08 OF 2018-19**

**Subject: Regarding Assessment of pending cases of mismatch of Annexure 2A-2B under DVAT Act/Rules and pending Assessment of Central Forms (Form-9) under CST Act/Rules in respect of Financial Year 2014-15.**

The detailed instructions on above issue was issued by Policy Branch vide Circular No.-07 on dated 10.10.2018. Vide said circular all Assessing Authorities/Ward Incharges were directed to complete the assessment of the cases of mismatch of Annexure 2A/2B of dealers under their jurisdiction in respect of Financial Year 2014-15 immediately. All Assessment Authorities were also advised to take note of the provisions of Section 34 with regard to the limitation period of 4 years while making Assessment to ensure that due proceedings are undertaken within the limitation period. \

2. Commissioner (T&T) has also taken 3 review meetings with all Assessing Authorities/Ward Incharges of the Department in the Conference Hall of the Department on dated 03.10.2018, 04.12.2018 and 21.01.2019 in which clear instructions were issued to all Assessing Authorities/Ward Incharges/GSTOs to complete all pending assessments of the cases of 2A/2B mismatch as well as of pending assessments of Central Forms (Form-9) in respect of Financial Year 2014-15.

3. Commissioner (T&T) has reviewed the progress made by the Assessing Authorities/Ward Incharges on this issue and observed that there is huge pendency of Assessment cases in respect of 2A-2B mismatch as well as Central Forms (Form-9) in respect of Financial Year 2014-15, even today, despite of repeated instructions/directions issued from time to time to all Ward Incharges/Assessing Authorities to complete Assessments within the limitation period.

4. In this regard it is once again reiterated that as per Section 34 DVAT, 2004, limitation period for all kind of Assessments is 4 years. Therefore, the limitation period of FY 2014-15 would expire on 31.03.2019. That means all pending cases are required to be assessed by 31.03.2019, otherwise they will become time barred and it will cause loss of revenue to the Government.

5. The latest status of pending assessments in both categories are as follows:-

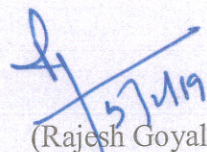
S.No.	Assessment Type	Total cases in FY 14-15	Assessments completed	Pending Assessments on date
1.	Form 9 Assessments	103905	6380	97525
2.	2A-2B mismatch	71202	45361	25841



6. In view of the above, all Assessing Authorities/Ward Incharges (ACs/AVATOs) are once again directed to take the matter of pending Assessments very seriously and on top priority. All Assessing Authorities/Ward Incharges are directed to complete the pending Assessments under both categories in accordance with the provisions of relevant Act/Rules well before 31.03.2019 and ensure that due proceedings are undertaken within the limitation period. In case of failure to do so, concerned Assessing Authority/Ward Incharges shall be personally responsible for the loss of revenue to the Government Exchequer.

7. All Zonal Incharges are also advised to monitor the progress of all the Assessing Authorities/Ward Incharges under their jurisdiction.

This issues with the prior approval of the Commissioner (T &T).

  
(Rajesh Goyal)

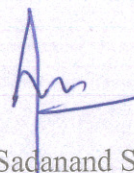
Additional Commissioner (Policy)

No. F.3(480)/Policy-VAT/2014/ 1084-88

Dated: 5/02/2019

Copy for information and necessary action to:

1. All Spl./Addl./Joint Commissions, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-110002.
2. Programmer (EDP), Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-110002 for uploading on Department's website.
3. All Assistant commissioners/VATOs, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi- 110002 through Zones.
4. P.S. to the Commissioner, VAT, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, new Delhi-110002
5. Guard File.



(Sadanand Sah)

Assistant Commissioner (Policy)