

GOVERNMENT OF NCT OF DELHI
TRADE & TAXES DEPARTMENT
POLICY BRANCH, 2ND FLOOR, VYAPAR BHAWAN
NEW DELHI - 110002

F.No.3(352)/Policy/VAT/2018/PA.P.2.3/2020/153

Dated 07/10/2020

CIRCULAR

Sub: Timely completion of remanded back cases.

Attention of all assessing authorities is drawn to sub-section (2) of section 34 of DVAT Act, 2004 whereby it is mandated that "notwithstanding sub-section (1) of this section, the Commissioner may make an assessment of tax within one year after the date of any decision of the Appellate Tribunal or court where the assessment is required to be made in consequence of, or to give effect to the decision of the Appellate Tribunal or court which requires the re-assessment of the person."

In this regard, it has been reported by AGCR Audit that assessment in respect of many remanded cases by OHA/ATVAT, were not finalised within the prescribed period of one year thereby causing loss of revenue to the Government.

All the assessing authorities are hereby directed to strictly adhere to the timeline prescribed under the above mentioned provision in first Para.

It is further instructed that in order to ensure timely completion of assessment proceedings, proper record will be maintained by all the assessing authorities. A digital register of remanded cases shall be maintained in every ward. The digital register shall remain in the custody of senior most officer of the ward. Whenever orders from OHA/ATVAT/HC/SC are received through any source including L&J Branch/Zonal Incharge Branch, the same will be entered in the said register. When the assessment proceedings are completed the same will be entered in the register for remanded cases.

As such the remanded case register shall have the following columns:

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Name of the order & TN No.	Assessed tax/amount by the Assessing Officer	Date of assessment order of assessing officer	Date of order on which case was remanded back.	Date of assessment by the Assessing Officer post remand back of the case.	Calculated reassessed amount	Amount actually recovered	Action taken in those cases where amount has not been deposited by the trader.	Remarks
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SAL (Manta)

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Further a monthly report in this regard will be submitted by the concerned ward
incharge to the respective Zonal Incharge for information.

This is issued with the prior approval of the competent authority.


(SHUSHANKAR GHOSH)
Joint Commissioner

F.No.3(352)/Policy/VAT/2018/A,P.2.3/2020/IS3

Dated 07/10/2020

Copy to:-

1. All ACs/GSTOs, Deptt. of Trade and Taxes.


(Rajesh Madan)
Asstt. Commissioner (Policy)

forwarded to EPP Branches upload on the site of Department
and Circulate to All Zonal Incharges/AC/GSTOs of wards.


7/10/2020
GSTO, Policy