

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

No.3 (636)/Policy/ AT/2016/ 657-64

Dated: 02/8/2021

Circular No. 1

1. Hon'ble Supreme Court has taken *suo motu* cognizance of the situation arising out of the challenges faced by the country on account of COVID-19 virus and resultant difficulties that could be faced by the litigants across the country. Vide order dated 23-03-2020 in *Suo motu* petition (Civil) No.3/2020 titled In RE: Cognizance for Extension of Limitation the Hon'ble Supreme Court has directed that the period of limitation, whether condonable or not, prescribed under the general law or special laws, shall stand extended w.e.f 15-03-2020 till further orders to be passed by the Court in the matter and this order is binding within the meaning of Article 141 on all Courts/Tribunals and Authorities.
2. Further, vide order dated 27th April, 2021 in the same petition the Hon'ble Supreme Court has restored the order dated 23rd March, 2021 and in continuation of the order dated 8th March, 2021 directed that the period(s) of limitation, as prescribed under any general or special laws in respect of all judicial or quasi-judicial proceedings, whether condonable or not, shall stand extended till further orders.
3. A representation also has been received from the Secretary Sales Tax Bar Association (Regd.) requesting to issue necessary instructions to all concerned officers in this regard.
4. In light of the above, all assessing and objection hearing authorities, designated under DVAT Act, 2004 are advised to adhere to the orders of the Hon'ble Supreme Court while dealing with the limitation period in respect of *suo motu* review, review, rectification, application and objection petition under the various provisions.
5. However, appeals which are filed and are pending can continue to be heard and disposed off as per the existing provision of the DVAT Act, 2004.

This issues with the approval of the Commissioner, VAT.


(Anand Kumar Tiwari)
Additional Commissioner (Policy)

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Copy To:

Secretary (Finance), Govt. of NCT of Delhi, A wing, 4th level, Delhi Secretariat, IP Estate, Delhi.

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02/08/2021

2. Secretary to Minister, Finance, Govt. of NCT of Delhi, A Wing, Delhi Secretariat, IP Estate, Delhi.
3. All Special/Additional/Joint Commissioner of Department of Trade & Taxes, GNCTD.
4. Programmer (EDP), Department of Trade & Taxes, GNCTD. To be uploaded the same on the department's website i.e. www.dvat.gov.in
5. The President, Sales Tax Bar Association(Regd.), 2nd Floor, Vyapar Bhawan, IP Estate, New Delhi.
6. All Assistant Commissioner/GSTO of Department of Trade & Taxes, GNCTD.
7. PS to Commissioner, Department of Trade & Taxes, GNCTD.
8. Guard File.


21/8/2024

(Vivek Mittal)

Asstt. Commissioner (Policy)

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