

**Office of the Additional Commissioner (L&J)**  
**Department of Trade & Taxes**  
**Government of NCT of Delhi**  
**Room NO. 501, 5<sup>th</sup> Floor Vyapar Bhawan : New Delhi**

F. No.5(4)Misc./L&J/2018-19/ 2013-18

Dated: 12/10/2021

**ORDER**

**Sub: Compliance of Section 34(2) of DVAT Act.**

Ref: Order No. 5(4)Misc./L&J/2018-19/3202-06 dated 18.12.2020 and Order No.5(4)Misc. /L&J/2018-19/1781 dated 16.08.2021.

The issue relates to compliance of Section 34(2) of DVAT Act which mandates that if any assessment is required to be made in consequence of, or to give effect to, the decision of the Appellate Tribunal or court requiring re-assessment of the person, the same has to be completed within one year after the date of such decision.

2. Orders with regard to above have been issued from time to time directing the ward incharges to ensure strict compliance of the above provisions. However, despite repeated instructions, it is noticed that requisite action of time bound disposal of such cases is not being taken up by the Ward Incharges. ⊕

3. Commissioner, VAT has taken a very serious note of the continued default on the part of the some of the Ward Incharges and has directed that if any default is noticed, henceforth, action may be initiated against the concerned officer for causing loss of Government revenue.

4. In this regard, all the assessing officers/ward incharges are directed to furnish a report, as per the enclosed format, with respect to their Ward within 07 days through their zonal incharges. The zonal incharges are also requested to monitor the progress of disposal of such cases on weekly basis and submit a report in the same format to the L&J Branch every fortnight for onward submission to Commissioner (T&T). The report for first half of the month (Dates- 1<sup>st</sup> to 15<sup>th</sup>) should reach the Commissioner (T&T) by 20<sup>th</sup> of the month and report for second half (Dates 16<sup>th</sup> to 30<sup>th</sup>/31<sup>st</sup>) by 5<sup>th</sup> day of next month.

Encl: As above.

(Anand Kumar Tiwari)  
Additional Commissioner (L&J)

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To

1. All Ward Incharges through their Spl. Commissioners/Addl. Commissioners/Joint Commissioners.
2. All Zonal Incharges
3. Assistant Commissioner HR, GNCTD
4. Manager EDP for uploading on website
5. All Legal Assistants
6. Guard file.

Rajesh Madan  
AC (L&J)

(MB) 012  
13/10/2021

SA-II [Signature]

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12/10/2021