

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

No. F.3(462)/GST/POLICY/2022/1873-1880

Dated: 30/12/2022

CIRCULAR

Sub: - Timely disposal of objections

It has come to the notice that a large numbers of objections under the DVAT Act are pending before Objection Hearing Authorities (OHAs)/Special OHAs (SOHAs) and therefore, all the OHAs/SOHAs are advised to dispose-of the pending cases in a time bound manner and also adhere to the following instructions:-

- While considering any objection, authorities shall keep in mind the provision of Rule 52 of DVAT Rules, 2005 which provides for the manner of making objections. It also provides for submission of physical copy of objection in Form DVAT-38 along with relevant documents;
- Older objection must be taken up first for hearing/disposal. In cases where physical copies of Form DVAT-38 along with relevant records are untraceable/unavailable, file may be reconstructed after due verification and taking necessary proofs, affidavit etc. on record from the dealer. In such cases concerned OHAs/SOHAs shall also record these facts in the final order;
- Cases where online objection has been filed without submitting physical copy along with relevant documents, same shall not be considered as filing or pendency of objection unless Form DVAT-38 is not submitted in physical form along with relevant documents in terms of Rule 52.
- All OHAs/SOHAs shall maintain proper record/data of pending objections and also the disposal thereof.
- All OHAs/SOHAs shall prepare a "CAUSE LIST" of all the cases listed a day before and same shall be put up at appropriate place for information of the litigants/councils.
- Before initiating recovery all the Assessing Authorities/Ward In-charges shall confirm the status of pending objections, if any, from the concerned OHAs/SOHAs.

This issues with the approval of Commissioner, VAT/State Tax.

(AWANISH KUMAR)  
SPECIAL COMMISSIONER (POLICY)

No. F.3(462)/GST/POLICY/2022/1873-1880  
Copy to:-

Dated: 30/12/2022

- All Spl./Addl. Commissioners, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02.
- Special Commissioner, (PR), Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02 for publicity of the contents of this circular.
- Joint Director, IT for uploading the circular on website of the Department.
- The President/General Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P. Estate, New Delhi-02
- All Assistant Commissioner/AVATOs Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02 through Zonal Commissioners.
- PS to the Commissioner, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan I.P. Estate, New Delhi-02.
- Guard File.

for (RITA KAUSHIK)  
ASSISTANT COMMISSIONER (POLICY)

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