

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

No. F.3(568)/Policy/VAT/2015/Pt.file-II/1720-31

Dated: 30/07/2024

ADVISORY

Sub:- Reasoned order to be passed dealing with all aspects of the matter- reg.

The Proper Officer deals with Refunds, Assessment, Cancellation, Demands and Recovery etc. under various provisions of the DGST/CGST/IGST Act and the procedure laid down there in needs to be followed while passing the orders.

It has come to the notice that orders are passed by the Proper Officer(s) which does not address the issues involved, but contains verbatim reproduction of the same passages, that are evidently incorporated through "Cut & Paste". Even the error/mismatch in the font used in these passages are repeated.

In view of the above, it is directed that the Proper Officer must pass the reasoned and speaking/detail order for adjudicating the matter in SCN or in all other cases.

Additionally, recording of reason to support a decision made by quasi-judicial authority in a disputed claim ensures that the decision is based on legal principles and on merit.

This issues with the approval of the Competent Authority.

Kriti
26/07/24
(KRITI GARG)

SPECIAL COMMISSIONER (POLICY)

No. F.3(568)/Policy/VAT/2015/Pt.file-II/1720-31

Dated: 30/07/2024

Copy to:-

1. All Spl./Addl./Joint Commissioners, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02.
2. 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.
3. Joint Director, IT for uploading the circular on website of the Department.
4. The President/General Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P. Estate, New Delhi-02
5. All Assistant Commissioner/GSTOs Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02 through Zonal Commissioners.
6. PS to the Commissioner, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan I.P. Estate, New Delhi-02.
7. Guard File.

Rita Kaushik
(RITA KAUSHIK)

ASSISTANT COMMISSIONER (POLICY)

3223/IT
30/07/24

MJP/PA
30/07/2024
10.4.4.4 in website P.H.H.
20/7/2024
DPA (S. K. Singh)
(S. K. Singh)