

GOVERNMENT OF NCT OF DELHI
DEPARTMENT OF TRADE AND TAXES
POLICY BRANCH
VYAPAR BHAWAN, IP ESTATE NEW DELHI-110002

F.NO.3(543)/GST/POLICY/2024/1926-34


DATED-27/8/2024

Sub: Timely disposal of application received for rectification of orders u/s 161 of DGST Act, 2017.

Attention of the Proper officers is invited to the provisions of the section 161 of DGST Act, 2017 which stipulates that the authority may rectify any error which is apparent on the face of record in such decision or order or notice of certificate or any other document.

However, it has come to the notice that the Proper Officers are not following the timelines specified in Section 161 of DGST Act, 2017 for disposing of applications received for rectification of assessment order. Non disposal of these rectification application within the specified timelines may lead to revenue loss and also lead to avoidable litigation for the department.

All the proper officer are hereby directed to dispose the application under Section 161 of DGST Act 2017 in a time bound manner as specified under the provision of the aforesaid Act failing which appropriate actions will be taken for the default.


(Kriti Gang, IAS)
Spl. Commissioner (Policy)

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Dated: 27/8/2024

Copy forward for information and necessary action to:

1. All Spl./Addl./Joint Commissioner, Department of Trade & Taxes.
2. Sr. System Analyst, IT for uploading this advisory on website of the Department.
3. All Assistant Commissioner/GSTOs Department of Trade & Taxes.
4. PS to the Commissioner, Department of Trade & Taxes, GNCTD of Delhi, Vyapar Bhawan, I.P. Estate New Delhi-110002.


(Rita Kaushik)
Assistant Commissioner(Policy)