

**GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
DEPARTMENT OF TRADE AND TAXES
(SYSTEMS BRANCH)**

VYAPAR BHAWAN, I.P.ESTATE, NEW DELHI-110 002

No. 2947-52

Dated: 30/4/15

CIRCULAR NO. 7 of 2015-16

Sub: Review of System Generated Orders.

The Systems Branch has generated the auto-default-assessment of the such dealers who have made central concessional sales during the year 2010-2011 whose online assessments under section 9(2) of CST Act were not available in Systems as on 30.3.2015.

For making the default assessment the systems branch considered the Central Sales declared in the Latest Return furnished by the dealer for the year 2010-11 and assessed for such dealer who had not declared the status of the Central Statutory Forms received by them against such concessional sales to the department neither in Column R-10 for the 3rd Quarter return for the year 2013-14 before May 2014, nor in Reconciliation Return in CST Form 9 for the financial year 2010-11, before 30.3.2015. The rate of tax has been considered as per the tax declared in the available returns/DP-1 or otherwise as 12.5%.

In case of any discrepancy in rate of tax or amount of missing value of form(s) or the default assessment was already issued by AA through manual order, the dealer may contact the Assessing Authority of the ward concerned along with relevant documents for review/rectification as per DVAT Act. All Assessing Officer to also take note.

This issues with the prior approval of the Commissioner (VAT)


(Satnam Singh)

Additional Commissioner (Systems), Value Added Tax

No: 2947-52

Dated: 30/4/15

Copy forwarded for information and necessary action to:

1. All Spl./Addl./Joint Commissioners, Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan I.P.Estate, New Delhi-02.
2. Dy. Director (Policy), Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-02.
3. ✓ Programmer (EDP), Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-02 for uploading the circular on the website of the department.
4. The President/General Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P.Estate, New Delhi.
5. All Assistant Commissioners/AVATOs Department of Trade and Taxes through their Zonal Incharge, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-02.
6. PS to the Commissioner, VAT Department of Trade and Taxes, GNCT of Delhi Vyapar Bhawan, I.P.Estate, New Delhi-02.


(Satnam Singh)

Additional Commissioner (Systems), Value Added Tax

30/4/15
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AS (Sund)