

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
DEPARTMENT OF TRADE AND TAXES
(POLICY BRANCH)
VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI-110 002

No.F.7(480)/Policy/VAT/2014/518-527

Dated : 24.11.2014

CIRCULAR NO. 18 OF 2014-15

Sub :- Special drive for disposal of objections relating to mismatch of Annexure 2A/2B cases for the Assessment Year 2012-13.

It is observed that corresponding sale/purchase details in Annexures 2A & 2B filed with some of the returns for the year 2012-13 did not match. Under the provisions of section 28 of the Delhi Value Added Tax Act, 2004 dealers have an option to revise the returns within a period of one year following the year of such tax period. Many of such dealers have missed the opportunity for revising the return within the time period permissible under the provisions. Accordingly assessments under provisions of sections 32 & 33 of the Act were framed and some of such dealers have filed objections u/s 74 before the respective Objection Hearing Authorities.

2. In order to dispose of the objections filed on account of mismatch of Annexures 2A & 2B for the year 2012-13, it has now been decided to authorise all ward VATOs/Assistant Commissioners to dispose of such objections filed u/s 74 of the DVAT Act, 2004 in respect of the ward(s) mentioned against their names in Column 4 of the enclosed Annexure. These officers i.e. ward Special Objection Hearing Authorities (SOHAs) shall dispose of the objection through Computer System (Application module) developed for the purpose and pass an order in Form DVAT-40.

3. Existing SOHAs shall transfer all mismatch objection cases of the Assessment Year 2012-13 to SOHAs concerned as detailed in the Annexure. Existing SOHAs shall continue to dispose of cases relating to deficiency of statutory forms.

4. Ward SOHAs shall dispose of the said work on Friday and Saturday. They shall continue to perform ward duties on other working days of the week and after 3.00 p.m. on Friday if need arises so. Zonal Addl./Jt. Commissioner shall monitor the disposal on regular basis. Additional Commissioner (L&J) shall co-ordinate the special drive and apprise Commissioner on weekly basis.

5. No adjournment shall be given in general while hearing the cases. However, if need be only one adjournment may be granted in cases where selling dealer(s) is to be summoned to substantiate the ITC claimed by purchasing dealers. SOHAs shall allow the objections only after having satisfied with the objector's version and documents produced as per provisions of DVAT Act and rules framed thereunder.

6. Existing SOHAs shall also dispose of the cases pertaining to deficiencies of statutory forms expeditiously after entertaining the forms available with the dealer. All efforts may be made not to adjourn the cases indefinitely and frequently.

7. Fresh Institution, if any, shall also be accepted by concerned SOHAs pertaining to mismatch cases of Assessment Year 2012-13. The dealer may be asked to file the objection online.

8. To begin with ward SOHAs shall dispose of the work on 5th, 6th, 12th & 13th December, 2014. Allocated cases may be fixed for hearing on these dates and notices for the same may be issued through System which will be available on dealers log in page.

9. In case, the SOHAs as per enclosed annexure happens to be assessing authority against whose order objection lies, he/she shall not entertain such objections and transfer the same to the link officer within their zone.

(Sanjeev Khirwar)
Commissioner, Value Added Tax

ANNEXURE

Sl. No.	Name of VATO/AC (S/Sh./Smt.)	Present Posting (Ward No.)	Ward for which objections are assigned to be heard
1	2	3	4
1	Pankaj Sood	01	01 & 02
2	Arvind Kumar	03&07	03 & 07
3	Rajeev Sinha	05&06	04, 05 & 06
4	Hukum Chand	20	19 & 20
5	Sameer Minz	22 & 23	21, 22 & 23
6	K.B. Babbar	24 & 29	24 & 25
7	Mithlesh Gupta	26	26 & 29
8	Madan Lal	27	27 & 28
9	Sudershan Kumar	08	08 & 10
10	Lokesh Chandra	09,15 & 16	09, 15 & 16
11	Anil Kumar	11&13	11&13
12	Manju Handa	14	14 & 18
13	Neelam Venkatachalam	12 & 17	12 & 17
14	Ajay Bisht	30 & 32	30,31 & 32
15	Sunil Kumar Sachan	33 & 37	33,34 & 37
16	Debashish Biswal	36 & 39	35,36 & 39
17	Rakhi Singhal	40	38 & 40
18	Jitender	41	41
19	Sanjay Jain	43	43
20	Raj Kumar	44	44
21	Tariq Salam	45	45
22	Rajeev Kumar	46	46 & 47
23	R.P. Aggarwal	49	48 & 49
24	Dinesh Gandhi	50	50
25	Sohanbir Singh	51	51
26	B.R.Meena	52	52,53 & 54
27	Suman Kumari	58	57 & 58
28	Krishna Sharma	60	59 & 60
29	Neeraj Gulati	61	55 & 61
30	Mangej Singh	62	56 & 62
31	Bijay Kardam	63	63
32	V.K. Gupta	64	64
33	Buniyad Singh	65	65 & 71
34	Yogesh Pal Singh	67	66, 67, 68 & 69
35	Narender	73	70,72 & 73
36	C.S.Yadav	86	85 & 86
37	Babu Lal	89	87, 88 & 89
38	Yashpal	90	90 & 91
39	R.K.Meena	94	94 & 95
40	Pankaj Bhatnagar	92	92 & 93
41	Amod Bhardwaj	74	74 & 75
42	Sarita Sabharwal	77	76 & 77
43	Rama Chauhan	78	78 & 79
44	Anita Rana	82	80 & 82
45	Bishambhar Nath	83	81 & 83
46	S.P. Tyagi	84	84

Sl. No.	Name of VATO/AC (S/Sh./Smt.)	Present Posting (Ward No.)	Ward for which objections are assigned to be heard
1	2	3	4
47	Dinesh Kumar Gondiyani	96	96
48	T. Misao	98	97 & 98
49	Mahender Singh	99	99
50	Dhirender Kumar	106	100 & 106
51	M.K. Aggarwal	101	101
52	Gulshan Ahuja	103	102 & 103
53	Vinod	104	104
54	Ramesh Kumar	105	105
55	Praveen Verma	107	As per work distribution
56	Dinesh Pandey	107	
57	Desh Raj Singh	107	
58	D.N. Singh	107	
59	Lokesh Rastogi	107	
60	Ashish Kumar	107	
61	Arvind Rana	107	
62	Shrirangam Sai	201 & 206	201 & 206
63	V.K. Jain	202	202
64	Anil Ghildiyal	203	203
65	D.S.Verma	204	204
66	Piyush Doshi	205	205
67	Gurpreet Singh	207	207
68	Ashok Kumar Yadav	208	208