

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.3(480)/Policy/VAT/2014/ 112-18

Dated: 28-4-15

CIRCULAR NO. 5 of 2015-16

It has been brought to the notice that Special Objection Hearing Authorities authorised for the disposal of the objections filed on account of mismatch of Annexures 2A/2B are not passing the orders in Form DVAT-40.

All SOHAs are hereby directed to pass the objection orders through the Computer System developed for the purpose to avoid hardship to the dealers. Assessment order may also be modified wherever required after issuing objection order.

2. It has also seen noticed that some Ward authorities are also passing review orders in mismatch cases of 2A/2B consequent to filing of the objection u/s 74 in form DVAT-38. Review powers are vested with VAT Authorities by virtue of section 74B. Vide this Section any assessment or reassessment or any order may be reviewed *suo motu* or upon an application on that behalf filed by the dealer in Form DVAT 38C { Rule 36B(2)}.

It is, therefore, clarified that review of assessment, reassessment or order can only be done by ward authorities if the dealer so applies in Form 38C as per section 74B(5) of DVAT Act, provided the application is made within 30 days of passing of an assessment, reassessment or order. Similarly, SOHAs have to dispose objections which are filed in DVAT Form 38 u/s 74. It is also made clear that where a dealer has made an application for review of assessment, reassessment or order, intends to file an objection u/s 74 or on appeal u/s 76, the dealer shall withdraw the said application for review before filing the objection or the appeal.

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28/4

(U.K.Tyagi)

Special Commissioner(Policy)

No.F.3(480)/Policy/VAT/2014/ 112-18

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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.

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AD (Saw)



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. Assistant Commissioners/VATO, all words.
6. PS to the Commissioner, VAT Department of Trade and Taxes, GNCT of Delhi Vyapar Bhawan, I.P.Estate, New Delhi-02.
7. Guard File.

*R. Bhatia*

28/04/2015

**(Rajesh Bhatia)**

**Assistant Commissioner (Policy)**