

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

No. 2986-92

Dated: 1/5/15

**CIRCULAR NO. 8 of 2015-16**

**Sub: Default Assessment under CST Act.**

Attention is invited to all Assessing Authorities to this department Circular no 5 of 2014-15 dated: 04/08/2014, whereby it was directed that, no Assessing Authorities shall frame any central assessment related to Central declaration forms and where no refund is involved, as the same shall be generated by the Systems & Operation Branch on the basis of the information furnished by the dealer in Form 9. However, Assessing Authorities are allowed to frame the central assessment order of the dealer, only in such cases where it is required for processing the refund claims.

However, it has been observed that some Assessing Authorities are framing default assessment under CST Act without ascertaining the filing of CST Form 9 and issuing orders only after obtaining original Central Forms. Therefore all Assessing Authorities are hereby directed that the default assessment under CST Act shall only be carried out on the basis of CST Form 9 and due verification of the details of the central forms declared therein.

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

  
(Satnam Singh)

**Additional Commissioner (Systems), Value Added Tax**

No: 2986-92

Dated: 1/5/15

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**

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