

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(458)/Policy/VAT/2014/ **648-654**

Dated: **01/09/2015**

CIRCULAR NO. 22 of 2015-16

In continuation of this department's Circular No. 10 of 2014-15(No. 3(458)/Policy/VAT/2014/335-341 dated 03/09/2014) it is reiterated that Objection Hearing Authority can impose a pre-condition on the dealers to deposit an amount out of disputed amount before their objections are entertained, in cases, where the objection pertains to tax period beyond 01/10/2011 and no pre-condition is required to be prescribed for the objections for the tax periods up-to 30/09/2011.

In the above context it is also decided that the Systems Branch shall remove checks only against those functional dealers who have filed the objections online and also filed a hard copy of the same before the OHA in the matters related to the objections pertaining to the tax period prior to 01/10/2011

This issues with the prior approval of the Commissioner, VAT.

(R.K.Mishra)

Spl.Commissioner(Policy)

No.F.3(458)/Policy/VAT/2014/ **648-654**

Dated: **1/9/2015**

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. Joint Director (IT), 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, 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.
7. Guard File.

(Rajesh Bhatia)

Assistant Commissioner (Policy)