

Department of Trade & Taxes  
Govt. of NCT of Delhi  
(Policy Branch)  
Vyapar Bhawan, I.P Estate, New Delhi.

No.F.3(651)/Policy/VAT/2016 1734-38

Dated 19-3-16

CIRCULAR NO. 42 of 2015-2016

**SUBJECT: Assessment of Enforcement Survey/Seizure Cases by respective ward officers.**

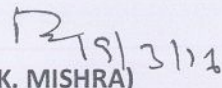
In a recent judgement in the matter of M/s Capri Bathaid Private Ltd. & others Vs Commissioner (Trade and Taxes), dated 02.03.2016, Hon'ble Delhi High Court has observed that multiplicity of authorities should be avoided.

To comply with the aforesaid judgement of Hon'ble court, it has now been decided to assign the assessment of all cases pursuant to Enforcement surveys to officers of wards concerned except the cases for which proceedings/jurisdiction has been transferred by the Commissioner, Value Added Tax through a separate order under section 67 of Delhi Value Added Tax Act, 2004.

Therefore, all officers with whom such cases are lying pending as on date, are hereby directed to transfer the aforesaid cases to the concerned ward officers immediately and after transfer ward authorities shall ensure that assessments are completed within the time frame specified under the said Act.

Any deviation to the order shall be viewed seriously and may attract disciplinary action.

This issues with the approval of Commissioner, VAT.

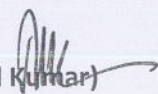
  
(R.K. MISHRA)  
Spl. Commissioner (Policy)

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Copy forwarded for information and necessary action to:-

1. All Special/Additional/Joint Commissioners, Department of Trade and Taxes, Vyapar Bhawan, I.P.Estate, New Delhi.
2. All Assistant Commissioners and Assistant Value Added Tax Officers, Department of Trade and Taxes, Vyapar Bhawan, I.P.Estate, New Delhi.
3. P.S to the Commissioner, Department of Trade and Taxes, Vyapar Bhawan, I.P.Estate, New Delhi.
4. President/Secretary, Sales Tax Bar Association, Department of Trade & Taxes, Vyapar Bhawan, I.P.Estate, New Delhi.
5. Guard File.

  
(Anil Kumar)  
Asstt. Commissioner (Policy)