

**DEPARTMENT OF TRADE & TAXES
GOVT. OF NCT OF DELHI, LAW & JUDICIAL BRANCH
VYAPAR BHAWAN, IP ESTATE, NEW DELHI**

F.No.7(5)/L&J/Circular/2016/372

Dated : 11.04.2016

CIRCULAR

Sub: No collection of VAT by Teams deputed under Section 60 of DVAT Act, 2004

In compliance of the orders of Hon'ble High Court of Delhi in the matter of M/s Gullu's in Writ Petition No. 1566/2016 and M/s Capri Bathaid Pvt. Ltd. & Others, in WPC No. 8913/2014, all the VAT Authorities deputed under Section 60 of DVAT Act 2004, are hereby directed to refrain from collecting any tax by way of cheque or through any other mode against any tax deficiency during the course of field survey.

Even if during the proceedings under Section 60 of the DVAT Act, the dealer comes forward voluntarily to deposit tax through cheque or any other mode towards any tax deficiency to take advantage of provisions of Section 87(6), the officers shall decline to receive the same and promptly advise the dealer to deposit the same as per the procedure laid down for depositing VAT.

Non-compliance of the above instructions shall be viewed seriously and shall attract disciplinary action against the officer concerned.

(S. S. Yadav)
Commissioner (VAT)