

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. 7(420)/Policy/VAT/2011/748-54

Dated: 09.10.2012

CIRCULAR No. 20 OF 2012-13

Sub: Review of Assessment of the dealers on the basis of 2A and 2B data mismatch for the Tax period First Quarter 2012-13.

The Department of Trade and Taxes had framed the assessment of quarterly return filing dealers for the Tax period First Quarter 2012-13, on the basis of mismatch in the data filed by the dealers in Annexure 2A and 2B online. This assessment was framed on the basis of data as on 21/09/2012 at 09.00 pm.

Representations have now been received from various Trade Associations stating that since this was the first assessment based on mismatch in 2A and 2B data for quarterly return filing dealers; it took the dealers some time to fully understand the concept of assessment based on mismatch in 2A and 2B data. Therefore, many dealers were not able to get the mismatch reconciled by the stipulated date.

Keeping the above position in mind, the assessment of Tax and Penalty framed in respect of quarterly return filing Dealers for the Tax Period First Quarter 2012-13 will be reviewed suo-motu, to give another opportunity to the quarterly return filing dealers to get the mismatch in their 2A and 2B data reconciled.

The dealers can check the status of matching of the data filed by them with the data filed by the respective selling dealers in "Mismatch Report" available online on the website of the Department www.dvat.gov.in on the dealer login page under the link "Annexure 2A & 2B"

The assessment of tax and penalty will be reviewed based on the status of data as on 19/10/2012 at 09.00 pm and the orders will be issued within next five working days. The assessment order, penalty order and worksheet shall also be hosted on the website of the Department www.dvat.gov.in on the dealer login page under the link "Assessment Order"

All dealers are, therefore, requested to check the status of mismatch of the data filed by them for April, May and June, 2012 in the Mismatch Report, available online, and to get the mismatch reconciled, latest by 6.00 pm on 19/10/2012, to avoid additional tax, interest and penalty.

(Rajendra Kumar)
Commissioner, Value Added Tax

Copy to :-

1. All Special / Addl./ Joint Commissioners, Department of Trade and Taxes.
2. All Zonal Incharges, Department of Trade & Taxes – *with the request to kindly arrange to give wide publicity to this Circular amongst various Trade Associations under their jurisdiction.*
3. Deputy Director (Policy), Department of Trade and Taxes.
4. Programmer (EDP), Department of Trade and Taxes- *to upload the circular on the web site of the Department.*
5. President/Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P.Estate, New Delhi.
6. All VATOs / AVATOs, Department of Trade and Taxes – *through internal mail system.*
7. Guard File.

(T.C. Sharma)
Value Added Tax Officer (Policy)