

**OFFICE OF THE COMMISSIONER,
DEPARTMENT OF TRADE & TAXES,
GOVT. OF NCT OF DELHI,
VYAPAR BHAWAN, IP ESTATE, NEW DELHI**

No. F. 3 (352)/Policy/VAT/2020/463-467

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Office Memorandum

During the two rounds of review meetings with ward authorities, several measures were discussed for increasing revenue mobilization and achieving annual targets by the respective wards. As we approach the end of financial year, all-out efforts need to be made by ward authorities and zonal incharges. In this regard, the following steps are again stressed :-

1. **Increasing Return compliance:-** Ensuring that all return defaulters upto February, 2021 file their returns. ASMT-13 wherever required should be issued. For the dealers who have failed to furnish return for the month January, 2021, assessment in ASMT-13 should be framed by 15th of March.
2. To ensure that the habitual late-filers file return on time, interest on net cash liability of tax should be levied on major cases. Interests should be levied in accordance with the provisions of GST Act.
3. **Increasing Payment compliance:-** Taxpayers who have migrated to QRMP scheme have to be sensitized to pay their monthly tax through PMT-06.
4. **Top Taxpayer Follow-up :-** Listing top 300 taxpayers in the Ward with their cash payment of SGST for FY 2019-20 and comparing it with the SGST deposited in cash for the last four months (November to February) be prepared. Based on this list, top defaulter taxpayers who have shown average decline in tax of more than 25% need to be contacted personally by the AC/ GSTOs and reasons for their decline be ascertained. They may be motivated to increase their tax contribution.
5. Top 200 Return Defaulter taxpayers upto the month of February belonging to the Central jurisdiction should also be telephonically contacted and instructed to file their returns.
6. **Mismatch Cases:-** In all cases of GSTR-1 and GSTR-3B, mismatch for FY 2017-18, 2018-19, 2019-20, and 2020-21, ASMT 10 notices should be issued. Such cases of mismatch between output tax liability as per GST-3B and output tax liability as per GST-R1 should be disposed of with in this year by creating demand by issue of DRC-07 where reply has not been furnished or reply furnished unsatisfactory. Similar approach is required to be adopted in case of mismatch between input tax credit availed in GSTR-3B and input tax credit auto drafted in GSTR-2B
7. **Action on BIU cases:-** Cases referred by BIU/other States/Fake invoices should be acted upon with the objective of collecting the due tax for the month of March itself. All BIU and Recovery cases need to be followed up from notice stage onwards for SGST cash deposits.
8. **Assessment of Enforcement-I cases:-** The cases forwarded by enforcement branch need to be assessed by the 21st March, 2021 of this year.
9. **Recovery Cases:-** Where the demand remains still pending and no objection has been preferred by the taxpayers recovery proceedings should meet its logical end by way of issue of writ of demand followed by attachment proceedings.

10. While framing assessment, benefit of all statutory forms filled in Form 9, is to be allowed after due verification of the details of central forms declared therein. In this regard, attention of Assessing Authorities is drawn to the circular no. F.3(444)/Policy/VAT/2014- 15/231-237 dated 04-08-2015, circular no. F.3(636)/Policy/VAT/2016/1463-69 dated 18-02-2016. These circulars are available on the DVAT Portal.
11. **Assessment proceedings of under DVAT Act:-** A large number of assessment cases related to CST /form-9 and 2A, 2B mismatch are still pending in various wards. These cases should be assessed in accordance with provision of DVAT Act, CST Act, and circulars thereof. In all cases of Central Assessment and 2A /2B mismatch for the year 2016-17, it should be ensured that the dealers pay the assessed demand in the month of March itself. For cases where demand has been created more than 2 months before and the dealer has not yet deposited the tax/filed objection, Writ of Demand may be issued.
12. In all cases of VAT recovery of assessed tax demand where Writ of Demand has already been issued, it should be ensured that in case the dealer has not deposited the tax/filed objection, bank attachment notices are issued.
13. **Review / Rectification orders:-** In few DVAT assessment cases, the dealers approach the Assessing Authorities, under section 74B read with Rule 36B of DVAT Rules, for review or rectification of mistake apparent on record. The Assessing Authorities can also suo-moto review and rectify their order where mistake is apparent on record. To clarify these provisions of DVAT Act and DVAT Rules, the Policy Branch has issued circulars which could be utilized.

The Assessing Authorities in the wards should take action on the above lines so that the respective revenue targets are achieved and the return compliance improves substantially.



(Santosh D. Vaidya)
Commissioner

All Zonal In-charges
All Assistant Commissioners
All GST Officers

Copy for information to -

- 1) All the Nodal Officers (Policy / L&J / Recovery / Audit / BIU / AE - I / AE - II)
- 2) President, STBA