

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
DEPARTMENT OF TRADE AND TAXES  
(POLICY BRANCH)  
VYAPAR BHAWAN, I.P.ESTATE, NEW DELHI-110 002

No.3(378)/Policy/VAT/2013/ 1389-94

Dated: 29-1-16

CIRCULAR NO. 37/2015-16

**Sub: Expeditious disposal of refund cases of amount upto Rs. 10,000**

A considerable number of refund cases are lying pending with department and many representations are being received in this regard. In order to streamline the disposal of refund cases, at the first stage, it has been decided that all refunds pending upto the tax period ending 31<sup>st</sup> March, 2015 and having amount upto Rs. 10,000 in a tax period, would be processed expeditiously. In continuation to instructions already issued on the subject, these refund cases should be processed as follows, by dispensing the requirement of any notice or personal appearance:-

1. The claimant should be functional at the address on record of the department as on date and also not have filed DVAT 09 or no DVAT 10 notice should be pending on him. The claimant dealer should not be included in the list of suspicious dealers and not have made any transactions with them. There should not be any other adverse material on record against such dealer.
2. The dealer should not be a return defaulter for any tax period and should be registered for at least 3 years prior to the tax period in which refund has been claimed.
3. Pendency of central statutory forms shall be checked from the details filed in Form 9. Assessment may be made for shortage of forms and the amount of demand may be adjusted from the claim. The Central Statutory forms can be verified from the TINXSYS module for authenticity of the claims. However, physical verification of forms and GRs may be avoided to the extent possible. In case of export, the transaction must be verified from the website of DGFT.
4. The ITC claimed on local purchases may be verified from the tax scroll of the supplier. Dealer profiles of suppliers can also be checked for authenticity of the claim, if required.
5. Any outstanding demand under the Act or CST Act or DST Act or any other Act repealed by DVAT Act should be adjusted from the refund amount. However, the stayed demand should not be adjusted from the refund claim.
6. Systems Branch shall provide necessary information about pendency of the refund cases and other information about the refund cases pertaining to the year 2011-12 and onwards. The exercise may be completed by 15<sup>th</sup> February, 2016.
7. This issues with the prior approval of the Commissioner, VAT.

25/1/16  
(R.K.Mishra)  
Spl.Commissioner (Policy)

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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. 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.
3. The President/General Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P.Estate, New Delhi.
4. All Assistant Commissioners/AVATOs Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-02 through Zonal Incharges.
5. PS to the Commissioner, VAT, Department of Trade and Taxes, GNCT of Delhi Vyapar Bhawan, I.P.Estate, New Delhi-02.
6. Guard File.

  
(Anil Kumar)  
Assistant Commissioner (Policy)