

# INDIRECT TAXES UPDATE – 151

## VALUE ADDED TAX

### DELHI VAT

#### Assessment of Enforcement Survey/Seizure Cases by respective ward officers

The Honorable High Court of Delhi in a recent judgment has advocated avoidance of multiplicity of authorities. Accordingly, it has been decided to assign the assessment of all cases, pursuant to Enforcement surveys, to Ward Officers concerned except cases, for which proceedings has been transferred by the Commissioner through a separate order. Accordingly, all officers with whom such cases are lying pending as on date, are directed to transfer the aforesaid cases to the concerned Ward Officers immediately. After assignment, Ward authorities shall ensure that assessments are completed within the time frame specified.

*[Circular No. 42 of 2015-16 F.3(651)/Policy/VAT/2016/1734-38 dated 19th March, 2016]*

*Comments: This circular has been issued to ensure dealers are not unnecessarily harassed by both Enforcement Authorities as well as assessing Officers. Some of the principles laid down by the Honorable Delhi High Court is summarized as follows:*

- *Any survey/ search or seizure must be conducted after obtaining proper prior approvals from the Commissioner and it must be within his jurisdiction. Instructions issued by the Commissioner must be specific and there can be no ambiguity;*
- *Enforcement Officers can conclude assessments only if he is permitted to do so by the Commissioner and within the provisions of law;*
- *Reversals of input tax credits must not be arbitrary and must be confined to the provisions of law;*
- *Enforcement Officers, unless specifically provided under the Statute, cannot collect taxes on the spot;*
- *The Commissioner must hold regular orientation courses in consultation with Delhi State Judicial Academy.*

## HARYANA VAT

### Haryana 2016-17 Budget Highlights

Following proposals have been made in budget:

- An amnesty scheme has been proposed to be introduced for granting relief from tax, interest, penalty & other dues from registered dealers, whose goods have been lost or destroyed during the reservation agitation in February, 2016.
- A "Submit Bill, Get Prize Scheme" has been proposed to encourage the customers to obtain bill/ invoice for the goods purchased. It will enhance compliance on the part of seller resulting in increase in revenue for the State.

*Comments:* To mitigate the hardships faced by dealers during the reservation agitation, an amnesty scheme has been proposed. Further, to ensure reduction in unaccounted sales, a scheme has been proposed to award customers obtaining an invoice / bill on purchases affected by them.

## CHHATTISGARH VAT:

### Time extension for disposal of assessment cases of 2011-12 & 2012-13

Chhattisgarh Government vide Notification No. F-10-12 /2016/CT/V (19). dated 22<sup>nd</sup> March, 2016 has extended the due dates for completion of assessment and reassessment proceedings for every dealer which are as follows:

Should have been completed by	Earlier Extended Due Date	Revised Extended Due Date
31.12.2014	31.03.2016	31.05.2016
31.12.2015	30.06.2016	31.08.2016

[Notification No. F-10-12 /2016/CT/V (19). dated 22<sup>nd</sup> March, 2016]

*Comments:* The Government through this notification has granted time to the assessing officers to complete pending assessments / re-assessments.

Source: [www.salestaxindia.com](http://www.salestaxindia.com)

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*Secretary*

*Indirect Taxes Committee*

*The Institute of Chartered Accountants of India*

*ICAI Bhawan A-29, Sector -62, NOIDA (U.P.) India*

*Website: [www.itdc.icai.org](http://www.itdc.icai.org)*