

ISSUE OF REFUNDS TO NON-EXISTING OR NON-FUNCTIONAL FIRMS

(V) OF NCJ" OV JEJJ DEPART AND TAXES VYAPAR JJJAWAN, NEW DELHI (VIGILANCE BRANCH). NO.FA (38J)/Vig/1JJT/202J/Pl. file/ ORDER Dated: A case has come to the notice of the department recently where a proper officer has issued refunds to non-existing or non-functional firms. Several of these firms applied for migrating from the previous ward of the proper officer to the newly allotted ward following their transfer, and such applications were promptly allowed without proper verification. volume of refunds issued is so's to be disproportionately high compared to refunds issued in the ward during the previous periods. The department has already initiated action in this regard* 2 35/9/7 r 30 e/ 3. iii- TO prevent such malpractices in future, the following action is to be taken - All Zonal In-charge are directed to comprehensively review all their wards and the refunds issued by them to notice any tell-tale signs of malpractices of the kind indicated above, if any such instances are noticed, they may be brought to the notice of the Special commissioner (Vigilance) with a copy to Commissioner (T&T) latest by 104 October 2021. Special Commissioner (Vigilance) should immediately initiate departmental as well as criminal action if any such malpractice is discovered. If no such case is discovered in a zone, a line in confirmation should be submitted to the Vigilance branch latest by October 2021. The consolidated confirmations should be submitted to Commissioner (T&T) by 120 October 2021. The Vigilance branch, in consultation with Systems and EDP branch should develop an SOP for detecting such cases, as also for implementing future safeguards in the refund process (taking existing guidelines into account) and submit the same latest by 104 October 2021. The Vigilance branch, in consultation with Systems and EDP branch will independently run data analytics to discern if there exist any wards where refund orders show characteristics of the type mentioned in Paragraph 1 of this order. Report to be submitted by 10th October 2021. All Zonal Officers are directed to periodically review the refunds being issued at ward level and initiate disciplinary as well as criminal action wherever any malpractice is discovered. Strict compliance may be ensured by all concerned. (ANKUR GARG) 241M COMMISSIONER(GST) Dated: No.F.4 file/ Copy forwarded for information and necessary action to: I. All Spl./Addl./Joint Commissioners, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan I.P. Estate, New Delhi-02

2. Joint Director (IT), Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan I.P. Estate, New Delhi-02 for uploading the circular on the website of the department. Scanned by TapScanner 11 Assistant Commissioner/A VATOS Department of (Trade & Taxes, GNCT of Delhi, 4. Manager (EDP), Department of Trade & Taxes, Vyapar Bhawan, 1.1). Estate, New Delhi 5. PS to the Commissioner, VAT Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan I.P. Estate, New Delhi-02 6. Guard File. Itink'hutna) (Dr. Franklin Special Commissioner(Vig.) Scanned by TapScanner