

SPEEDY DISPOSAL OF ALL REFUND CLAIMS

DEPARTMENT OF TRADE & TAXES, GOVT. OF NATIONAL CAPITAL TERRITORY OF DELHI, (Policy Branch) VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI - 110 002. Dated: 2 Order Sub: Speedy disposal of all refund claims. Whereas Refunds are required to be processed strictly in accordance with the provisions as laid down u/s 38 of D VAT Act and Rule 34 made thereunder and two circulars have, in this regard, already been issued vide N06 of 2014-15, and vide No. 12 of 2015-16 respectively; And whereas, Recently, in the case of M/s New Age Generators in the W.P.(C) 5250/2016, the Hon'ble High Court has observed that processed refunds in the case of an assessee are being issued only once in a week due to certain security checks in the system of the Department. The Hon'ble High Court has, further, observed that restricting issuance of refunds to an assessee only once in a week is not in accordance with the provisions of Section 38(3) of DVAT Act. Now, therefore, in the light of observations of Hon'ble High Court, it is directed that all refunds that are processed and found in order in respect of a registered assessee should be released in a time bound manner, Further, in case of multiple refunds of the same assessee if are needed to be issued within a week, the prior approval of the concerned zonal officer should be taken by the Ward Incharge. System branch is directed to Inake necessary changes in the workflow and security checks to incorporate these provisions. The necessary software changes may be carried out as expeditiously as possible. Non compliance of the above instructions shall be viewed seriously. Commissioner T) Dated: / 4 g 4 94 Copy forwarded for in fernnation and necessary action to: 1. 2

3. All Spl./Addl./Joint Conunissioners, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi - 110002. Joint Comtnissioner (Policy), Department of Trade & Taxes, GNCT of Delhi, V) Bhawan, I.P.Estate, New Delhi - 110002. Programmer (EDP), Departntment of Trade & Taxes, GNCT of Delhi, Vyapar 11, LI) -Estate, New Delhi — 1 10002. 4, 5

6. All Assisstant Commissioners/AVATOs, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi - 110002. P.S to Comnfissioner, VAT, Department of Trade & Taxes, GNCT of Delhi, Vyaptll' Bhawan, I.P.Esate, New Delhi 1 10002. Guard File (Anil umar) Asstt. Commissioner (Policy)