

STANDARD OPERATING PROCEDURE TO ENSURE THE COMPLIANCE OF BANK ATTACHMENT LETTERS

GOVT OF DEPARTMENT OF TRADE, ANAND KUMAR TIWARI, I.P. ESTD, NEW (POLICY IIRANCI) Subject Standard Operating Procedure To ensure the compliance of Bank attachment letters 1. The Delhi Goods and Services Tax (DGST) came in to effect from July 1, 2017 replacing Delhi Value Added Tax, 2005. The Delhi Value Added Tax, however, continues to be applicable for Petroleum products and liquor for human consumption, Hence, VAT and GST system are running parallel in Department of Trade and Taxes, GNCTD, 2. Instances are noticed where some of the taxpayers / dealers are evading taxes or defaulting in payment of tax demand. Once it comes to the notice of Ward Officer, notices/demand for recovery of tax is issued to the taxpayers under the various provisions of the GST/VAT Act. In order to recover the tax, bank Account of the Taxpayers can be attached by the Ward Officer under the section 46A of VAT Act, 2005 and section 83 of DGST Act, 2017

3. In the normal course of events the Ward Officers are signing and sending the letter to the Bank Managers manually for freezing/ de-freezing of the Bank Account under the above said sections of VAT/GST Act. It has recently come to notice that, an account was de-frozen on the basis of the letter signed by the Ward In-charge, whereas it was later found that no such letters/communications was issued from the concerned Ward In-charge. Hence, in order to streamline the process of freezing and de-freezing the Bank Account, all 4. ward in-charge are directed to follow the following procedure:- i. While issuing the letter to the Bank Manager for freezing or de-freezing the Bank account of the taxpayers, the letter shall be digitally signed by the concerned Ward Officer. ii. The letter must indicate the name, E-mail and mobile no, of the Ward In-charge who is sending the letter. iii. The Ward In-charge shall also send an email through his official email-ID to the Bank Manager of the respective Bank. Before de-freezing the account the Bank Manager shall also confirm from the concerned Ward Officer for de-freezing the account. This should be specifically mentioned in the de-freezing letter issued by the Ward In-charge, Page of 2 upload IIC (letti19 of the Ioxpnycr/(lclllcc ouch TIN This the of Commissioner (GST/VAT). (ANAND KUMAR TIWARI) special Commissioner (Policy) Dated:- D To 2. Commissioners/Addl. Commissioners/Joint 4. Assistant CommissionerHR, GNCTD

5. All Legal Assistants 6. Guad file. Copy for information: i. PS to Commissioner 2. PS to Special Commissioner -V Page 2 of 2