

Summary of Notifications, Circulars from 16thFebruary2015 to 15thMarch 2015

EXCISE

1. Amendment in CENVAT Credit Rules

CBEC vide *Notification No. 6/2015-Central Excise (N.T.), Dated: March 1, 2015* has amended the CENVAT Credit Rules as follows:

- i) The CENVAT credit in respect of inputs & capital goods may now also be taken on receipt of the inputs/ capital goods in the premises of the job worker, in case goods are sent directly to the job worker on the direction of the manufacturer or the provider of output service. *(Rule 4)*
- ii) Time limit for taking CENVAT credit on inputs and input services enhanced from the present 6 months to one year.
- iii) Time limit for return of capital goods from a job worker enhanced from the present 6 months to two years.
- iv) CENVAT Credit may be availed on inputs even if inputs are directly sent to job worker. The goods sent to job worker can be moved to another job worker as well. However, it shall be ensured that the goods are received back by the manufacturer within 180 days from the date of sending such goods. In case the goods are sent to job worker premises without first receiving into factory by manufacturer, then 180 days shall be counted from date of receipt of goods by job worker. *[Rule 4(5)]*
- v) Earlier CENVAT credit to service receiver under partial reverse charge was eligible only if payment of service has been made to service provider. Now with effect from 1.4.2015 Rule 4(7) has been amended to allow CENVAT Credit of Service Tax paid under partial reverse charge by the service receiver without linking it to the payment to the service provider.
- vi) Provision relating to reversal for CENVAT credit, presently applicable to exempted goods and services, made applicable to non-excisable goods also *[Rule 6]*
- vii) CENVAT credit taken, but NOT utilized, also to be recovered *[Rule 14]*

[Notification No.6/2015-Central Excise (N.T.), Dated: March 1, 2015]

2. Amendments in Registration Procedures

CBEC, with effect from 1st March 2015, vide *Notification No. 7/2015-Central Excise (N.T.), Dated: March 1, 2015* has amended and simplified the registration procedure under Central Excise & Service Tax. Some of the key features of registration process are as follows:

- Requirement of PAN for registration is made mandatory for all assessees except government departments.
- Registration application shall be approved/ verified within two days of filing the application.
- Assessee is also required to provide email address and phone number.
- List of documents required to be submitted at the time of verification is also provided.
- De-registration/ Cancellation of registration procedures defined.

[Notification No. 7/2015-Central Excise (N.T.), Dated: March 1, 2015, Circular No.997/4/2015-CX dated: February 28, 2015]

3. Amendments in Central Excise Rules, 2002

CBEC, with effect from 1st March 2015, vide *Notification No. 8/2015-Central Excise (N.T.), Dated: March 1, 2015* has amended Central Excise Rules, 2002 as follows:

- (i) Provisions of Section 11 of the Act shall now also be applicable for recovery of the penalty under sub-rule 3(A) along-with duty assessed and interest under sub-rule (3). *[Rule 8]*
- (ii) The records may now be preserved in electronic form and every page of the record so preserved shall be authenticated by means of a digital signature. The Central Government may specify the conditions and safeguards for preserving digitally signed records. *[Rule 10]*
- (iii) Goods may now be removed on the basis of digitally signed invoices. Further, in case the goods are directly sent to job worker's premises, then the invoice shall have details of buyer and the name of such job worker / consignee. It is also provided that if the goods imported under the cover of a bill of entry are sent directly to buyer's premises, the invoice issued by the importer shall mention that goods are sent directly from the place or port of import to the buyer's premises. *[Rule 11]*
- (iv) Restrictions imposed by Central Government including cancellation of registration, having regard to the extent of evasion of duty, nature and type of offences or such other factors as may be relevant, or default in payment of duty of excise etc. will now also apply to a Registered Importer. *[Rule 12CCC]*
- (v) Where 100% EOU fails to submit the return regarding clearances made to domestic tariff area within 10 days from the close of the month the assessee shall pay to the credit of the Central Government, an amount calculated at the rate of one hundred rupees per day subject to a maximum of twenty thousand rupees for the period of delay in submission of each return. *[Rule 17(6)]*

- (vi) The term “export” has been defined to mean taking goods out of India to a place outside India and includes shipment of goods as provision or stores for use on board a ship proceeding to a foreign port or supplied to a foreign going aircraft.[Rule 18]
- (vii) Provisions relating to access to registered premises will now also be applicable to “an importer who issues an invoice on which CENVAT credit can be taken” [Rule 22]
- (viii) Provisions relating to Confiscation and Penalty will now also be applicable to “an importer who issues an invoice on which CENVAT credit can be taken” [Rule 25]

[Notification No. 8/2015-Central Excise (N.T.), Dated: March 1, 2015]

4. Letter of Undertaking in lieu of bond allowed to manufacturers

CBEC vide *Notification No. 9/2015-Central Excise (N.T.), Dated: March 1, 2015* has amended Rule 3(3) of the Central Excise (Removal Of Goods At Concessional Rate Of Duty For Manufacture Of Excisable Goods) Rules, 2001 to allow submission of Letter of Undertaking in lieu of bond with surety and security by a manufacturer with clean track record.

[Notification No. 9/2015-Central Excise (N.T.), Dated: March 1, 2015]

5. Chief Commissioner empowered to impose restriction or withdraw facility on registered importer in case of irregularity

CBEC vide *Notification No. 10/2015-Central Excise (N.T.), Dated: March 1, 2015* has amended *Notification No. 16/2014-Central Excise (N.T.), Dated: March 21, 2014* to make its provisions applicable to registered importers also. *Notification No. 16/2014-Central Excise (N.T.), Dated: March 21, 2014* deals with imposition of restrictions and withdrawal of facility by Chief Commissioner in case of irregularity specified therein.

[Notification No. 10/2015-Central Excise (N.T.), Dated: March 1, 2015]

6. Scheme of Advance Ruling extended to Resident Firm

CBEC vide *Notification No. 11/2015-Central Excise (N.T.), Dated: March 1, 2015*, *Notification No. 27/2015-Customs (NT), Dated: March 1, 2015* & *Notification No. 9/2015-ST, Dated: March 01, 2015* has notified the "resident firm" as the class of persons for the purposes of section 23A of the Central Excise Act, 1944, Section 28E of the Customs Act, 1962 and section 96A of the Finance Act, 1994 so as to extend the scheme of Advance Ruling to Resident Firm also.

[Notification No. 11/2015-Central Excise (N.T.), Dated: March 1, 2015, Notification No. 27/2015-Customs (NT), Dated: March 1, 2015 & Notification No. 9/2015-ST, Dated: March 01, 2015]

7. Norms outlined for Audit Commissionerates for conducting Excise and Service Tax Audits

CBEC vide *Circular No. 995/02/2015-CX., Dated: February 27, 2015* has introduced risk based audits for Central Excise and Service Tax which will supersede past, norms / guidelines issued by the Board for conduct of audit by the Commissionerates.

CBEC has now revised the existing norms for conduct of audit and has taken into account the availability of manpower in the Audit Commissionerate. The new norms move away from the concept of mandatory and non-mandatory audits and do not prescribe any frequency for conducting audits. The new norms introduce risk based selection of assessees for audit based on identified/quantified risk parameters and also introduce jurisdictional specific criteria (as opposed to uniform norm across the country) for segmenting the taxpayer into large, medium & small categories.

The selection methodology, theme based coordinated audits, accredited status for deferring frequency of audit, Audit of Multi Locational Units & LTUs etc. are covered in detailed under the revised norms.

[Circular No. 995/02/2015-CX., Dated: February 27, 2015]

8. Recovery of arrears in instalments and amendment of Garnishee Notice

Central Excise Officers are empowered under provisions of Section 11(2) to issue an order to any other person from whom money is due to such person from whom recovery of arrears is required to be made. Such notice for recovery to the other person is generally referred as Garnishee Notice.

CBEC vide *Circular No. 996/3/2015-CX, Dated: February 28, 2015* has clarified that recovery officers have the powers to add, amend, vary or rescind any Garnishee Notice issued while suitably safeguarding the interest of revenue.

CBEC has also allowed the Commissioners to discretionally recover arrears of taxes, interest and penalty in instalments. However, the power for granting sanction to pay arrears in instalments shall be exercised by the Commissioners and Chief Commissioner's upto a maximum of 24 monthly instalments and 36 monthly instalments respectively.

The facility to pay arrears in instalments shall generally be granted to companies which show a reasonable cause for payment of arrears in instalments such as the company being under temporary financial distress. Approval to pay in instalments and the number of instalments should be fixed such that an appropriate balance between recovery of arrears and survival of business is maintained taking into consideration the overall financial situation of the company, its assets, liabilities, income and expenses. Frequent defaulters may not be allowed payment of arrears in instalments. The decision shall be taken on a case to case basis taking into consideration the facts of the case, interest of the revenue, track record of the company, its financial situation.

The Commissioner also reserves the power to cancel the permission to pay arrears in instalments which may be resorted to in cases of default in the payment of instalments or when the company is becoming financial unviable and there is likelihood of winding up of business.

[Circular No. 996/3/2015-CX, Dated: February 28, 2015]

9. Withdrawal of Prosecution filed in a Court

CBEC vide earlier *Circular no. 30/30/94-CX dated 4-4-1994* had provided that where a complaint has already been filed in the court, it will be upto the court to decide whether or not to pursue prosecution in terms of Section 257 and 321 of Cr. P.C. 1973.

Also, Hon'ble Supreme Court in case of RadheshyamKejriwal - [2011 (266) ELT 294 (SC) or - 2011-TIOL-19-SC-FEMA] held that the yardstick would be to judge as to whether allegation in the adjudication proceeding as well as proceeding for prosecution is identical and the exoneration of the person concerned in the adjudication proceeding is on merits. In case it is found on merit that there is no contravention of the provisions of the Act in the adjudication proceeding, the trial of the person concerned shall be in abuse of the process of the court.

In this regard, CBEC vide *Circular No. 998/5/2015-CX, Dated: February 28, 2015* has provided that where on identical allegation a noticee has been exonerated in the quasi-judicial proceedings and such order has attained finality, Chief Commissioner shall give direction to the Central Excise Officer/ Customs Officer in the concerned Commissionerate to file an application through Public Prosecutor requesting the Court to allow withdrawal of the Prosecution in accordance with law.

[Circular No. 998/5/2015-CX, Dated: February 28, 2015]

10. Place of Removal for Export of Goods

CBEC vide earlier *Circular No. 988/12/2014-CX dated 20.10.2014* had clarified that the place of removal needs to be ascertained in terms of provisions of Central Excise Act, 1944 read with provisions of the Sale of Goods Act, 1930 and that payment of transport, payment of insurance etc. are not the relevant considerations to ascertain the place of removal. A through reading of provisions provides that handing over of the goods to the carrier/transporter for further delivery of the goods to the buyer, with the seller not reserving the right of disposal of the goods, would lead to passing on of the property in goods from the seller to the buyer and it is the factory gate or the warehouse or the depot of the manufacturer which would be the place of removal since it is here that the goods are handed over to the transporter for the purpose of transmission to the buyer.

Clearance of goods for exports from a factory can be of two types and the place of removal can be determined as follows:

- i) Manufacturer directly exports the goods to his Foreign Buyer:
In this case, shipping bill is filed by the manufacturer exporter and goods are handed over to the shipping line. Transfer of property can be said to have taken place at the port where the shipping bill is filed by the manufacturer exporter and place of removal would be this Port/ICD/CFS for determining eligibility of CENVAT Credit.

- ii) Export through Merchant Exporters:
In this case, two transactions are involved. First is the transaction between the manufacturer and the merchant exporter. The second transaction is that between the merchant exporter and the foreign buyer. Here, the place of removal shall be the place where the property in the goods passes from the manufacturer to the merchant exporter i.e. the factory gate.
However, in isolated cases, place of removal may extend further depending on the facts of the case, but in no case, it can be beyond the Port/ ICD/CFS where shipping bill is filed by the merchant exporter.

[Circular No. 999/06/2015-CX dated 28.02.2015]

SERVICE TAX

11. Transport of Goods to Land Customs Station exempted

CBEC vide *Notification No. 4/2015-ST, Dated: March 01, 2015* has exempted services provided by goods transport agency to an exporter for transport of goods in a goods carriage to any land customs station from where the goods are exported. This is in addition to exemption granted for transport of goods to port or airport as exempted earlier vide *Notification No. 31/2012 - ST, Dated: June 20, 2012*.

[Notification No. 4/2015-ST, Dated: March 01, 2015]

12. Amendments in Service Tax Rules, 1994

CBEC vide *Notification No. 5/2015-ST, Dated: March 01, 2015* has amended Service Tax Rules, 1994 as follows:

- (i) With effect from 1st March 2015, in respect of any service provided under aggregator model, the aggregator, or any of his representative office located in India or an agent of aggregator, is being made liable to pay Service Tax if the service is so provided using the brand name of the aggregator in any manner.*[Rule 2]*
- (ii) CBEC by way of an order will specify the conditions, safeguards and procedure for registration in service tax. In this regard Order No. 1/15-ST, dated 28.2.2015 has been issued, prescribing documentation, time limits and procedure for registration. Henceforth, registration for single premises shall be granted within two days of filing the application.*[Rule 4]*
- (iii) Provision for issuing digitally signed invoices is being added along with the option of maintaining of records in electronic form and their authentication by means of digital signatures. The conditions and procedure in this regard shall be specified by the CBEC. The changes are applicable with immediate effect.*[Rule 4, 4A and 5A]*
- (iv) *Rule 6(6A)* dealing with recovery of service tax self-assessed and declared in the return under section 87 is being omitted consequent to the amendment in section 73 enabling such recovery. This change will come into effect from the date of enactment of the Finance Bill, 2015.
- (v) In respect of services relating to Air Travel Agent (domestic as well as international bookings), Life Insurance, Money Changer, Lottery distributor and selling agent, service tax is payable at alternative rates subject to the conditions prescribed. Consequent to the upward revision in Service Tax rate, the said alternative rates would be revised proportionately. These changes will become effective from a date to be notified after Finance Bill receives the assent of the President.*[Rule 6 (7), 6(7A), 6(7B) and 6(7C)]*

[Notification No. 5/2015-ST, Dated: March 01, 2015]

13. Amendments in Mega Exemption Notification No. 25/2012 dated 20.06.2012

CBEC with effect from 1st April 2015, as otherwise provided, vide *Notification No. 6/2015-ST, Dated: March 01, 2015* has amended the *Mega Exemption Notification No. 25/2012 dated 20.06.2012* as follows:

- (i) Exemption to any service provided by way of transportation of a patient to and from a clinical establishment. All ambulance services are covered within the scope of this exemption. *[Entry 2]*
- (ii) Exemption presently available on specified services of construction, repair, maintenance, renovation or alteration service provided to the Government, a local authority, or governmental authority shall be limited only to:-
 - a) a historical monument, archaeological site or remains of national importance, archaeological excavation or antiquity;
 - b) canal, dam or other irrigation work; and
 - c) pipeline, conduit or plant for (i) water supply (ii) water treatment, or (iii) sewerage treatment or disposal.Exemption to other services presently covered under S. No. 12 of notification No. 25/12-ST is being withdrawn. *[Entry 12]*
- (iii) Exemption to construction, erection, commissioning or installation of original works pertaining to an airport or port provide vide entry 14 is being withdrawn. However the other exemptions covered under entry 14 will continue unaltered. *[Entry 14]*
- (iv) Exemption to services provided by a performing artist in folk or classical art form of (i) music, or (ii) dance, or (iii) theatre, will be limited only to such cases where amount charged is upto Rs 1,00,000 for a performance. *[Entry 16]*
- (v) Exemption to transportation of food stuff by rail, or vessels or road will be limited to food grains including rice and pulses, flour, milk and salt. Transportation of agricultural produce is separately exempt, and this exemption would continue. *[Entry 20 & 21]*
- (vi) Exemption to Life insurance service provided by way of Varishtha Pension Bima Yojna. *[Entry 26A]*
- (vii) Exemptions are being withdrawn and service tax payable under reverse charge on the following services:
 - a) services provided by a mutual fund agent to a mutual fund or assets management company,
 - b) distributor to a mutual fund or AMC,
 - c) selling or marketing agent of lottery ticket to a distributor. *[Entry 29]*

- (viii) Exemption to services for carrying out of intermediate production process of alcoholic liquor for human consumption on job work being withdrawn. The change shall come into effect from a date to be notified after the enactment of the Finance Bill, 2015.[Entry 30]
- (ix) Exemption is being withdrawn on the following service,-
 - a) Departmentally run public telephone;
 - b) Guaranteed public telephone operating only local calls;
 - c) Service by way of making telephone calls from free telephone at airport and hospital where no bill is issued.[Entry 32]
- (x) Exemption to Service provided by a Common Effluent Treatment Plant operator for treatment of effluent. [Entry 43]
- (xi) Exemption to Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables.[Entry 44]
- (xii) Exemption to Service provided by way of admission to a museum, zoo, national park, wild life sanctuary and a tiger reserve. These services when provided by Government or local authority are covered under Negative List.[Entry 45]
- (xiii) Exemption to Service provided by way of exhibition of movie by the exhibitor (theatre owner) to the distributor or an association of persons consisting of such exhibitor as one of it's members.[Entry 46]
- (xiv) Exemption to service by way of right to admission to,-
 - a) exhibition of cinematographic film, circus, dance, or theatrical performances including drama or ballet.
 - b) recognized sporting events.
 - c) concerts, pageants, award functions, musical performances or sporting events not covered by S. No. ii, where the consideration for such admission is uptoRs. 500 per person.[Entry 47]

[Notification No. 6/2015-ST, Dated: March 01, 2015]

14. Amendments to Reverse Charge Notification No. 30/2012 dated 20.06.2012

CBEC with effect from 1st April 2015 vide *Notification No. 7/2015-ST, Dated: March 01, 2015* has amended the Reverse Charge *Notification No. 30/2012 dated 20.06.2012* as follows:

- (i) In relation to manpower supply and security services provided by an individual, HUF, or partnership firm to a body corporate, only service receiver to pay service tax as against present system of partial reverse charge.
- (ii) Service Tax in respect of mutual fund agent and mutual fund distributor services shall be paid by the assets management company or by the mutual fund receiving such services.

- (iii) Distributor of Lottery is required to pay Service Tax in respect of agents of lottery.

[Notification No. 7/2015-ST, Dated: March 01, 2015]

15. Amendments in Abatement Notification No. 26/2012 dated 20.06.2012

CBEC with effect from 1st April 2015 vide *Notification No. 8/2015-ST, Dated: March 01, 2015* has amended the *Abatement Notification No. 30/2012 dated 20.06.2012* as follows:

- (i) The taxable portion of service of transportation by rail, road and vessel shall be 30% subject to a uniform condition of non-availment of CENVAT Credit on inputs, capital goods and input services.
- (ii) The taxable portion of value of air transport of passenger for higher classes shall be 60% as against economy class for which Service Tax is payable on 40% of the value.
- (iii) Abatement is withdrawn for services provided in relation to chit and Service Tax is payable by chit fund foremen on the full consideration received by way of fee, commission or any such amount with a facility to avail CENVAT Credit on the same.

[Notification No. 8/2015-ST, Dated: March 01, 2015]

CUSTOMS

16. Land Customs Station/ Costal Port Notified by CBEC

CBEC has notified following two ports for the purpose specified against them:

S. No.	Port	Category	Route	Corresponding Notification Amended
1	Pipraun, District Madhubani, Bihar	Land Customs Station	(a) Road connecting Pipraun, District Madhubani, Bihar in India and Jatahi in Nepal."	Notification No. 63/94-Customs (NT), dated the 21st Nov, 1994
2	Bhogat	Coastal Port for carrying on of coastal trade in crude petroleum	-	Notification No. 64/94-Customs (NT), dated the 21st Nov, 1994

[Notification No. 23/2015-Cus., (N.T.), Dated: February 16, 2015 & Notification No. 24/2015-Cus., (N.T.), Dated: February 16, 2015]

17. Rules of Origin under Duty Free Tariff Preference Scheme for Least Developed Countries Notified

CBEC vide *Notification No. 29/2015 - CUSTOMS (N.T.), Dated: March 10, 2015* has notified revised "Rules of Origin under Duty Free Tariff Preference Scheme for Least Developed Countries" which will supersede the previous rules notified under *Notification No. 100/2008 - CUSTOMS (N.T.), Dated: August 13, 2008*.

The Rules explained following:

- Originating products
- Products wholly/ not wholly obtained or produced
- Non Qualifying operations
- Packing materials and containers for retail sale/ shipment
- Direct Consignments
- Application, Issuance, Discrepancies & Validity of Certificate of Origin
- Denial/ Suspension of preferential treatment
- Procedures, frauds, records etc.

[*Notification No. 29/2015 - CUSTOMS (N.T.), Dated: March 10, 2015*]

VALUE ADDED TAX (VAT)

Rajasthan- VAT

18. Generation of application Form AS-I electronically for Amnesty Scheme-2015

The Amnesty Scheme-2015 has been notified by the State Government vide notification dated 9th February, 2015 for waiver of interest and penalty. To facilitate those dealers who want to opt for the scheme, an online application Form AS-I has been provided on the web portal of the department www.rajtax.gov.in under e-services.

[*Circular No. 21 F.16 (95)Tax/CCT/14-15/5637 dated 19th February, 2015*]

19. Tax deducted at source on works contracts

Notification No. F. 12 (101) FD/TAX/2011-191 dated 24th February, 2015 has amended the existing rate of TDS on works contract as follows:

Sl. No.	Payment made to	Rate of deduction of Tax
1.	In case of registered dealer	3%
2.	In case of dealer other than registered dealer	4%

[*Notification No. F. 12 (101) FD/TAX/2011-191-Dated 24th February, 2015*]

20. Rajasthan Entry tax exemption to Manufacturing and Service Enterprise under the Rajasthan Investment Promotion Scheme-2014

Notification No. F. 12(28)FD/TAX/2010-Pt-III-192-Dated 24th February, 2015 has exempted from payment of tax under Entry tax Act payable by the enterprise (Column 1) on entry of the goods (Column 2) to the extent (Column 3) with some conditions are given below:

Category of Enterprise	Category of goods	Extent of Exemption
Manufacturing Enterprise making an investment of more than rupees seven hundred crores.	Capital goods required for setting up of plant of new unit or for expansion of existing enterprise or for revival of sick industrial enterprise.	100%
Other Manufacturing Enterprise eligible for exemption from entry tax under the Rajasthan Investment Promotion Scheme-2014	Capital goods required for setting up of plant of new unit or for expansion of existing enterprise or for revival of sick industrial enterprise.	50%
Service Enterprise making an investment of more than rupees 750 Crores.	Equipments required for rendering services by the new enterprise or by existing enterprise under expansion.	100%

[Notification No. F. 12(28)FD/TAX/2010-Pt-III-192-Dated 24th February, 2015]

21. Application for issuance of Awarder Identification Certificate

Where the awarder is a Department of any Government, a corporation, a public undertaking, a cooperative Society, a local body, an autonomous body, a trust, or public limited company, limited liability partnership and the gross amount of works contract(s) awarded by him in a year exceeds rupees ten lacs, then such awarder shall obtain Awarder identification Certificate (AIC) by submitting an application in Form VAT-40 electronically through the official website of the department www.rajtax.gov.in, within 30 days of the contract.

[Circular No. 22- No. F.16 (95)/Tax/CCT/14-15/5236 dated 10th March, 2015]

22. New unified application Form VAT-01 for Registration.

A single online **registration** application form VAT-01 has been developed and available on the website for registration under The Rajasthan Value Added Tax Act, 2003, The Central Sales Tax Act, 1956, The Rajasthan Tax on Entry of Goods into

Local Areas Act, 1999 and The Rajasthan Tax on Luxuries (in Hotels and Lodging Houses) Act, 1990.

[Circular - No. 18 F.16 (97)Tax/CCT/14-15/1139 dated 19th February, 2015]

Odisha- VAT

23. Audit of accounts of dealer in case turnover exceeds Rs. 1 Crore

Notification No. III(III)14/2012-2250/CT dated 11th February, 2015 has been issued which provides that with effect from 1st April, 2015 every dealer has to get his accounts audited whose gross turn over exceeds Rupees 1 Crore.

[Notification No. III (III) 14/2012-2250/CT Dated 11th February, 2015]

24. Determination of measure of tax under Odisha Entry Tax Act and Odisha VAT Act in case of Manufacturers.

Issue: Whether Entry Tax should be collected on sale of finished product inclusive of VAT paid or Entry Tax should be firstly be charged and then collect VAT.

Clarification: It has been clarified that VAT or Entry Tax may be charged in either way. To ensure uniformity across the State, it is impressed upon all that in the case of levy of entry tax by a manufacturer on finished products, VAT should be charged first on value of the finished product and then Entry Tax should be collected. If in cases Entry Tax is charged first, and there after VAT is collected, no objections should be raised. All such pending cases may be disposed off accordingly.

[Circular No. 2350/CT III (i)47/07 Dated 13th February, 2015]

Delhi- VAT

25. Special drive for disposal of objections relating to mismatch of Annexure 2A/2B cases for the Assessment Year 2012-13.

Delhi VAT department has decided to dispose of objections filed u/s 74 of the DVAT Act, 2004 pertaining to mismatch cases of Annexure 2A/2B of Assessment Year 2012-13 on regular basis w.e.f. 02/03/2015. Ward SOHAs shall dispose of the work on every Friday and Saturday. Allocated cases may be fixed for hearing on these dates and notices for the same may be issued through System which will be available on dealers' log in page.

[Circular No. 27 of 2014-15 No.F.7(480)/Policy/VAT/2014/807-816 Dated 27th February,2015]