

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
DEPARTMENT OF TRADE & TAXES  
VYAPAR BHAWAN, NEW DELHI  
(HR BRANCH)

No.F.IV/Misc./08/14-15/HR/1825-1830

Dated: 23-2-18

CIRCULAR

**Subject:- Scrutiny of refund claims for amount more than 50 Lakhs Annually**

A large number of dealers have claimed huge refunds during the VAT regime on account of concessional inter-state sales against statutory forms or exports. During the cross verification from other states some of such transactions have been found bogus/fraudulent. Accordingly, all respective zonal heads were advised to cross check the genuineness of such interstate sales with concerned state authorities vide note dated 3<sup>rd</sup> January, 2018 of Commissioner, State Taxes. In addition to this, it was also directed that the cases where the amount of refund claimed is more than Rs. 50 Lakhs should be referred to the Audit Branch for a preliminary scrutiny on the basis of returns and other records available online.

However, subsequently, keeping in view the limited strength of officers in Audit Branch, it was felt that some more officers should be assigned the scrutiny work relating to the refund cases to ensure expeditious disposal of these cases.

Therefore, taking into consideration of above facts and to safeguard the Govt Revenue, a panel of following Officers, as recommended by Audit Branch, is hereby constituted for preliminary scrutiny (system based scrutiny) of refund cases pertaining to the VAT regime where the amount of refund claimed exceeds Rs. 50 Lakhs :-

S.No.	Name	Designation
1.	Sh. Manish Verma	A.C. (Vat Audit)
2.	Sh. Krishan Kumar	A.C. (Vat Audit)
3.	Sh. Sandeep Yadav	A.C. (Vat Audit)
4.	Sh. S.K.Kamra	A.C. (Vat Audit)
5.	Sh. S.K. Sharma	A.C. (Vat Audit)
6.	Sh. V.K.Tyagi	A.C. (Vat Audit)
7.	Sh. R.C.Antil	A.C. (Vat Audit)
8.	Sh. A.K.Sajnani	A.C. (Enf.-1)
9.	Sh. Naveen Gosain	A.C. (Enf.-1)
10.	Sh. Jitender Kumar	A.C. (Enf.-1)
11.	Sh. Kamaldeep Gupta	A.C. (Enf.-1)
12.	Sh. Ratna Ram	A.C. (Enf.-1)
13.	Sh.P.S. Dhariwal	A.C. (Enf.-1)
14.	Sh. Pankaj Joshi	A.C. (BIU)
15.	Sh. M.K. Aggarwal,	A.C. KCS(W-206)
16.	Sh. Kaushal Kishore	A.C. KCS(W-205)

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17.	Sh. V.K.Jakhu	A.C. KCS(W-207)
18.	Sh. Yogesh Pal Singh	A.C. KCS(W-208)
19.	Sh. T.Misao	A.C. KCS(W-202)
20.	Sh. Dinesh Gondian	A.C. KCS(W-204)
21.	Sh. Vipin Garg	A.C. KCS(W-201)
22.	Sh. Biju Raj E.	A.C. KCS(W-203)
23.	Sh. R.P.Aggarwal	A.C. Spl.Zone(W-109)
24.	Sh. S.P. Tiwari	A.C. Spl.Zone(W-108)
25.	Sh. Rajkumar	A.C. Ward-95
26.	Sh. Dinesh Gandhi	A.C. Ward-91
27.	Sh. Vicky Dhanwaria	G.S.T.O., BIU
28.	Sh. Pankaj Singh	G.S.T.O., BIU
29.	Sh. Kamal Nayan	G.S.T.O (Enf-1)
30.	Sh. Gudakesh Kumar	G.S.T.O (Enf-1)

1. The ward authorities should immediately forward the details (Name, TIN, Tax-period and the amount of refund claimed) of cases where the pending refund claim exceeds Rs. 50 Lakhs to the Special Commissioner (Audit) through the respective Zonal Incharge.
2. The Special Commissioner (Audit) will mark the cases to any of the empanelled officer or a group of officers for scrutiny.
3. the officer/officers to whom these cases are assigned, are required to scrutinise these cases in a time bound manner preferably within 3 working days and forward their finding/observations to the concerned ward authority through their zonal incharge for further necessary action at their end.

This issues with the approval of Commissioner, State Taxes.

*Wg. 23/2*  
SPECIAL COMMISSIONER (HR)

No.F.IV/Misc./08/14-15/HR/ 1825-1830

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Copy forwarded for information and necessary action to:-

1. All Spl./Addl./Joint Commissioners, Department of Trade & Taxes, GNCTD.
2. Joint Director(IT), Department of Trade & Taxes for uploading the circular on Departmental website.
3. President/General Secretary, Sales Tax Bar Association
4. All A.C.s and GSTOs
5. P.S. to Commissioner(VAT)
6. Guard File

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ASSTT. COMMISSIONER (HR)

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