

From

The Excise and Taxation Commissioner,
Haryana, Chandigarh

To

All Deputy Excise and Taxation Commissioners (ST),
In the State of Haryana

Memo No. 1112/S.T.1
dated Chandigarh, the **21.7.05**

Subject: Assessment of cases for the year 2003-04.

Reference: (i) Memo No. 2790/ST-1, dated 13th December, 2004.
(ii) Memo No. 1037/ST-1, dated 13th July, 2005.

As per para 3.1.1 of the letter dated 13.12.2004 referred to above, the cases falling in categories against serial nos. 2,4,5,7 and 9 were to be decided by Special Assessment Teams (SAT). Since, SATs have not yet been constituted and notices for the scrutiny cases for AY 2003-04 have to be issued before 30.11.2005, it has been decided that assessment notices for all the cases, including those covered by above referred serial nos. 2,4,5,7 and 9 shall be issued by the circle officers. The latter type of cases should, however, not be finalized till further orders unless there is likely to be heavy additional demand or refund in a particular case. Such cases involving heavy demand or refund will be decided by the circle officers after approval by DETC (ST).

2. As per the existing criterion of selection of cases for scrutiny assessment, around 26000 cases were selected under category (vi) (relating to fall in gross turnover compared to last year) prescribed in sub-rule (1) of rule 27 of HVAT Rules, 2003. A list of such cases was uploaded on the departmental website. On a representation made to the government by representatives of trade requesting for reduction in the number of cases taken up for scrutiny assessment, the matter was examined by a committee constituted for the purpose. On recommendations of this committee, it has been decided to reduce the number of cases to be taken up for scrutiny assessment under the above said criteria. A fresh list

comprising 15097 dealers including 3682 to be assessed under category (vi) has been uploaded on the website. So, scrutiny assessment under category (vi) shall be made only in the cases covered by fresh list. In other cases where assessment notices have already been issued on the basis of old list under criteria (vi) of about 26000 dealers, such notices shall be filed unless the returns are incomplete or there is a definite indication of tax evasion/avoidance apparent from the returns in which case assessment proceeding should be continued after approval of the DETC.

3. Receipt of this letter be acknowledged.

Addl. Excise and Taxation Commissioner (ST-II)
for Excise and Taxation Commissioner, Haryana,
Chandigarh

Endst. No. 1113/ST-1, dated 21.7.05

A copy is forwarded to the following for information and necessary action ?

- (i) All Additional Excise and Taxation Commissioners,
- (ii) All Joint Excise and Taxation Commissioners (Range) / (Appeal),
- (iv) All Deputy Excise and Taxation Commissioners (X), in the State,
- (v) All other Officers in the Head office,
- (vi) PS/ETC for kind information of ETC, Haryana, Chandigarh.
- (vii) PS/FCET for kind information of FCET, Haryana, Chandigarh.

Addl. Excise and Taxation Commissioner (ST-II)
for Excise and Taxation Commissioner, Haryana,
Chandigarh