

From

Excise and Taxation Commissioner,
Haryana, Chandigarh.

To

All the Dy. Excise and Taxation Commissioner (ST),
in the State of Haryana.

Memo No. 12 /ST- 6
Chandigarh, dated the 02-01-06

Subject:- Delinquency in filing of annual tax return for the year 2004-05.

Memo

It has been observed that there is heavy delinquency (more than 50%) in respect of annual return in Form VAT-R2. This return is a consolidated annual tax return to be accompanied with annual statements of accounts (Trading account, P&L account, balance sheet) and a reconciliation statement in case of difference in return version and book version. Matter was discussed with the officers at the the head quarter and it was felt that annual tax return in form VAT-R2 accompanied with annual statements serves a definite purpose for assessment (including deemed assessment). It has, therefore, been decided that:-

- (i) Notices of penalty for non-filing of returns be served upon the delinquents in all cases by 15.1.2006.
- (ii) In case annual tax return for 2004-05 is furnished in response to the notice of penalty, the notice be filed and in case the return is not filed, a penalty of Rs.1000/- be imposed and notice of demand for payment of penalty alongwith a copy of the speaking order of penalty be served upon the defaulting dealer and the recovery be effected from him.
- (iii) Proceeding for framing assessment to the best of judgment of the assessing authority be taken up also against the defaulting dealer who fails to respond to the penalty notice.

It is requested that these instructions be circulated among all the assessing authorities working under your control and should be discussed with them and monitored to ensure its compliance.

Jt. Excise and Taxation Commissioner (T),
for Excise and Taxation Commissioner,
Haryana, Chandigarh.

Endst. No. 13 /ST- 6 Chandigarh, dated the 02.01.06

A copy is of the above is forwarded to

1. All the officers in the head office.
2. All the JETCs (R) in the State of Haryana.
3. PA/ETC for kind information of the ETC

for information and necessary action.

Jt. Excise and Taxation Commissioner (T),
for Excise and Taxation Commissioner,
Haryana, Chandigarh.