

From the President's Desk

Dear Colleague,

Greetings for the day!

Through this e-mail, I am hereby sending you the update on the steps being taken by me as the President of STBA on various issues/ problems relating to D-VAT being faced by the members.

UPDATES- VOL.- 2

I, along with all the Office Bearers and the Members of Executive Committee, have met with the Commissioner of DVAT on 05/01/2015 and discussed in detail regarding some of the day to day problems faced by the members of the Sales Tax Bar Association.

Many issues as per the Agenda (already placed on the Notice Board) were discussed. The outcome of the discussion, which is necessary for information of the members, is being brought to your notice:-

1. **2A-2B mismatch for 2012-13:** The Commissioner informed that because of the heavy pendency of Objections regarding 2A-2B mismatch, the department had decided on the request of the Bar and transferred these files to the respective Wards. The same will remain to be entertained by the Ward VATOs. The special drive is not only for 08th, 9th and 10th January, 2015 but it will continue till the disposal of the Objections. He assured that regarding the Objections pertaining to the clerical mistakes in TIN No. etc. and of different tax period, internal instructions / clarification will be given to the Ward VATOs so there will be no difficulty in future.
2. **Issuance of Statutory Forms:** The Commissioner assured that there is no problem in the software regarding the inadvertent clerical mistakes in 2A for issuance of Central Statutory Forms. In case still there is any problem he will look into it. He has directed the concerned officers to resolve the problems.
3. **DP-1:** The VAT Commissioner has agreed for the DEMO of Form 9 on 12th of January, 2015 at 12.00 noon on 13th Floor and date for DEMO of DP-1 shall be fixed later on.
4. **Refunds:** The VAT Commissioner assured that the officers will not detain the Refunds any more. They will dispose of the files within a reasonable period. The officers will not press for ATR, rather will consider the manual checking.

5. The Commissioner VAT has assured that he will suitably consider the de-link of Local and Central Returns in the software.
6. **Penalties:** The Commissioner VAT stated that the penalties are as per the DVAT Act and he is unable to amend the ACT in respect of reduction of the penalties. He assured that he will send the proposal to the Government for reduction of penalty to Rs. 200/- per day for late filing of Return instead of Rs. 500/-. He further assured that he will issue internal instruction to Zonal Heads regarding the reduction of penalties by 80% in the mismatch cases where the additional tax demand is more than RS. 5000/-, if the admitted tax and interest deposited by the Objector.
7. **Form-9:** The Commissioner VAT has extended the time for filing Form-9 upto 05th February, 2015. He assured that he will not press for the assessment on the basis of the data submitted in Form-9 pertaining to assessment year 2012-13 and 2013-14.
8. **Parking:** In response to our request regarding the space in parking the Commissioner assured that the parking area will be cleared within this month. All the junk material, Almirahs, Chairs, Tables and other waste material will be removed from the parking area.
9. **Enter Gate in the Building:** The Commissioner assured that the request regarding the entry from the front gate will be considered favourably.
10. **Canteen:** The Commissioner intimated that he had already tried with many agencies for starting the canteen but no one agreed. Now once again he will try. He assured that he will instruct the officer concerned to look for the other agency to open the canteen on ground floor.

Members are requested to appraise the day to day difficulties being faced so that it is not only timely discussed with the authorities but also to be brought out positive solution of such problems.

Sincerely Yours,

(NEERA GUPTA)

President

Sales Tax Bar Association (Regd.)

Place: New Delhi

Date: 07.01.2015

From the President's Desk

Dear Colleague,

Greetings for the day!

Through this e-mail, I am hereby sending you the update on the steps being taken by me as the President of STBA on various issues/ problems relating to D-VAT being faced by the members.

UPDATES- VOL.- 4

I, along with all the Office Bearers and the Members of Executive Committee, have met with the Commissioner of DVAT on 16/04/2015 and again on 27.4.2015 discussed in detail regarding some of the day to day problems faced by the members of the Sales Tax Bar Association. I could have wrote you earlier but was waiting for the minutes to be received from the Commissioner. But till date we have not received the same. It is travelling from the one desk to another. So I am writing this mail to you today itself, after receiving the circular of extension date of filing of return.

Many issues were discussed. The outcome of the discussion, which is necessary for information of the members, is being brought to your notice:-

1. Extension for Return: Date of filing of DVAT Return for the IVTH Qr.14-15 has been extended up to 15.5.2015 vide circular no.2 dated 27.4.2015.
2. **2A-2B mismatch for 2013-14:** The Commissioner has assured on the request of the Bar that the demands created due to mismatch for 2013-2014 shall be reviewed by the department in first week of May, 2015.
3. **2A-2B mismatch for 2012-13:** The department had decided that the Objections of 2A-2B mismatch will remain to be entertained by the Ward VATOs on daily basis till the disposal of the Objections.
4. DP-1: The VAT Commissioner has extended the date of filing DP-1 up to 30.6.2015 and date for DEMO of DP-1 shall be re fixed later on.
5. **Form-9:** The Commissioner VAT has extended the time for filing Form-9 up to 30th June, 2015. He assured that he will not press for the assessment on the basis of the data submitted in Form-9 pertaining to assessment year 2012-13 and 2013-14.
6. **Refunds:** We have reminded about the assurance given by the Commissioner regarding 'ATR' which is not to be stressed upon. The officers will not press for ATR, rather will consider the manual checking. The VAT Commissioner also assured that the officers will not detain the Refunds any more. They will dispose of the refund cases within a reasonable period. The files already cleared by the department shall be sent to the ECS branch at the earliest.
7. **Penalties:** The Commissioner VAT has once again assured that he will issue internal instruction to Zonal Heads regarding the reduction of penalties by 80% in the mismatch cases where the additional tax demand is more than RS. 5000/-, if the admitted tax and interest deposited by the Objector. He stated that he can not issue

any circular regarding this as the penalties are leviable as per the DVAT Act and he is unable to amend the ACT in respect of reduction of the penalties. He assured that he will send the proposal to the Government for reduction of penalty to Rs. 200/- per day for late filing of Return instead of Rs. 500/-.

8. We have also discussed the various problems pointed out by our various members through phones as well as by emails regarding system and software. The Commissioner VAT informed that the Department has already enhanced its capacity for smooth functioning. But when we insisted that the system is still not working properly in spite of the alleged enhanced capacity. The Commissioner has instructed the officers of Systems, who were also present in the meeting, to resolve the identified problems of TDS, payment matching/ payment reconciliation, Forms of composition dealers, get the systems improved and to enhance its capacity for smooth functioning.
9. Assessment for 2010-2011: All the problems relating to assessments done hurriedly were discussed like two or three assessments for the same year, total turnover converted into demands, asst. In spite of R-10 or regular assessment, cases where all the C Forms filed with DVAT-51 etc. The Commissioner VAT has once again assured that he will issue internal instruction to Zonal Heads regarding the entertainment of Review / rectification applications by ward VATOs instead of filing objection in such cases. He reminded that such instructions have already been incorporated in the assessment order itself completed on 30.3.2015.
10. **Parking & Enter Gate in the Building:** In response to my continued efforts regarding the space in parking, the space in the adjoining plot has been levelled, beautified and now ready for use by the members of the Bar. The entry in this parking is being allowed from the front gate as a trial run. As I have already requested the department regarding the entry in the main building from the front gate. The Special Commissioner has assured that the request will be considered favourably, if there will be no problem of jam at the front gate.

The Commissioner has also assured that the parking area in the building itself will be cleared within the coming month. All the junk material, Almirahs, Chairs, Tables and other waste material will be removed from the parking area.
11. **Canteen:** I have already followed up the matter to open the canteen on ground floor. I have already introduced the caterer with the department who is running the canteen successfully in the Supreme Court and Delhi High Court. The Spl. Commissioner Vat has accepted their proposals and sent their proposals to the account section and the file has now been forwarded to the Finance Department for their approval. I am following up the matter regularly so as to open the canteen at the earliest.
12. To open a Dispensary: The Commissioner Vat has agreed in principle to allow some space for dispensary in the building. The special commissioner has already send the proposal to Director Health, Govt of NCT of Delhi. I have already spoken with the

Director and Addl. Director in the Department of Health and following up the matter of great concern of all of us.

Besides the progress on issues raised before Com. Vat, there are certain other things to be shared with you. The same are as under:

- i. On 29.4.2015, between 10 A.M. to 4 P.M. in the Bar premises, a health check up Camp is to be organised by Ayurveda Doctors for Asthama and abdomen diseases etc with free distribution of Ayurvedic Medicines.
- ii. On 6.5.2015, between 10 A.M. to 2 P.M. in the Bar premises, a another free health check up Camp is to be organised in association with J.P.Hospital.
- iii. I am also very happy to inform you that When you will come on 6.5.2015, for a medical camp, you will find a better and well decorated bar premises.
- iv. Friend, Our meeting with Dy. C.M. has been fixed for 5.5.2015 at about 12 noon, you all are requested to help us in suggesting proposals for amendments in VAT Act at the earliest by 3.5.2015 either by phone or by emails to the STBA site.

Members are further requested to appraise the day to day difficulties being faced so that it is not only timely discussed with the authorities but also to be brought out positive solution of such problems.

Place: New Delhi

Date: 27.04.2015

Sincerely Yours,

(NEERA GUPTA)

President

Sales Tax Bar Association (Regd.)

From the President's Desk

Dear Colleague,

Dated: 13.5.2015

Greetings for the day!

Through this e-mail, I am hereby sending you the update on the steps being taken by me as the President of STBA on various issues/ problems relating to D-VAT being faced by the members.

UPDATES- VOL.- 5

I, along with all the Office Bearers and the Members of Executive Committee, met the Dy. Chief Minister of Govt of NCT of Delhi Shri Manish Sisodia on 05/05/2015 and discussed regarding some proposal for amendment in DVAT Act and day to day problems faced by the members of the Sales Tax Bar Association. Copy of the representation handed over to the Dy. Chief Minister has already been sent to you through email.

I could have written you earlier about the outcome of the meeting but was busy in arrangements of free health check up Camp organised on 06.05.2015 in association with J.P.Hospital, Noida in STBA premises and meetings of the committee constituted for grievances relating to systems with VAT department specially for resolving the issue of TDS and password etc. So I am writing this mail to you now.

Many issues were discussed with Shri Sisodia. The meeting of the Bar Association was positive and conducted in a very cordial atmosphere. The outcome of the discussion, which is necessary for information of the members, is being brought to your notice:-

1. The Dy. Chief Minister along with his associates had heard patiently all the proposals for amendment in DVAT Act and assured us to consider favourably and incorporate some proposals to redress the problems of dealers and advocates. He has agreed to reduce the exorbitant penalties.
2. The Dy. Chief Minister had also considered day to day problems of the members of the Sales Tax Bar Association regarding systems and software of VAT department. He has assured us to discuss the matter with Com. Vat and reconsider the contract with the agency.
3. On the issue of chambers, he has appreciated the need of chambers and in the meeting with the Commissioner, South MCD has instructed him to expedite the matter which is pending before him.

Besides this, there is another important news to be shared with you. The Bar Association is organising a full day family picnic on 18.5.2015 at 8 am to Splash water park, Ali Pur, G.I.Karnal Road, Delhi. The charges on the discounted rate will be Rs. 1000/- per head which includes Air conditioned bus fare from ITO to Splash and return, breakfast, lunch and high Tea in the air conditioned hall with entry fee, all rides and water games. The swimming costume and locker charges will be extra that too on the discounted rate. Please come and join us with your family and friends.

Members are further requested to appraise the day to day difficulties being faced so that it is not only timely discussed with the authorities but also to be brought out positive solution of such problems.

Place: New Delhi

Date: 13.05.2015

Sincerely Yours,

(NEERA GUPTA)
President
Sales Tax Bar Association (Regd.)

From the President's Desk

Dear Colleague,
Greetings for the day!

Dated: 1.6.2015

You all have a right to enjoy your holidays with your children. So We have arranged for the full month summer break (holidays) for the first time from 1.6.2015 to 30.6.2015 duly accepted by the Commissioner Vat vide circular dated 29.05.2015 issued by Shri R.N.Mangla, Addl. Commissioner. Now you must be feeling very happy and relaxed from the boring and tremendous work pressure. Enjoy your first day by reading this e-mail, I am hereby sending you the update on the steps being taken by me as the President of STBA during these five months of my tenure in furtherance of my election manifesto.

UPDATES- VOL.- 6

I, along with all the Office Bearers and the Members of Executive Committee, am trying my level best to perform the following duties as promised in my manifesto.

1. The Bar Association used to make hard efforts for getting extension of time for filing returns in spite of the faulty system or software of the Department itself. But the attitude of the department was always very reluctant. At the time of seeking extension for the IIIrd quarter 14-15, I have to face very hard situation due to casual attitude of the Commissioner VAT. I want to brief you about the struggle which we had to confront with the Commissioner VAT.

Friends, at the time for getting extension of IIIrd Quarter return of 2014-2015, the Commissioner VAT sent the proposal to the election commission which was uncalled for being the president's rule in Delhi. On 27.1.2015, he informed the Bar Ass. that the proposal was rejected by the election commission. I inquired the issue in detail and found that the proposal was rejected for want of certain queries, on which the department did not respond. We met the commissioner Vat and brought to his notice that it is impossible to file the return on the last date of filing itself as the system is not properly working. We requested him to sent the file again with the reply on queries so that I can go and discuss the matter with the Election Commission about its importance and urgency.

The proposal for extension was again prepared by the Commissioner without consulting the BAR Ass. I went to the State Election Commissioner, Kashmere Gate, Delhi along with the officer of department having proposal. I met the Election Commissioner personally and was shocked to find out that the Commissioner Vat had proposed extension only for three days. I was not happy with the ungraceful attitude (bakshish of only three days extension that too with our hard work and follow up for two days). Though, I chased up the file and the matter was then recommended to Chief Election Commission, Ashoka Road, N.Delhi.

So I returned back to the Bar Premises in lunch time and addressed the gathering of about 150 members who were sitting in the Bar. I discussed the matter with them and apprised with all the circumstances. I conveyed my stand of agitation against the high

handedness of the VAT Commissioner and sought their permission. They decided to protest unanimously with one voice. I immediately contacted the press and many important news channels and several trade organisations to support our cause. I have planned and made all efforts for a successful agitation against the VAT Commissioner. By the evening of 28.1.2015, the Spl. Commissioners had tried to somehow managed and pressurised the other office bearers to drop this agitation. Various people having good/ co-ordial relations with the commissioner had tried their best to sabotaz the agitation and put pressure on me. But I took a strong stand as I do not have to loose any thing because the proposal for three days extension had already been sent to the Election Commission and the same can not be cancelled and I have to settle the issues of extension for ever and various others like arbitrary cancellation of registration and increasing every day's grievance of my members with respect to the increased corruption drama on the basis of alleged cancelled dealer's or bogus dealer the So I refused to go to their chamber. I wanted to do the strong agitation to give a message to the department that if at all the system is not working properly they had to extend the period for all compliances suo- moto and they had to stop their high handedness and treat the BAR Ass. with honour and on equal level.

As the Commissioner VAT, Shri Sanjeev Khirwar was on leave for a marriage in his family and he has requested me telephonically to discuss and resolve the issues with the special Commissioners Shri U.K.Tyagi and S.S.Kanawat on his behalf under his telephonic supervision. So, on the day of agitation, I was suggested by some members that I should go and disscuss with the Spl. Commissioners in their chamber, but I point blankly refused to go to their chamber and called the special Commissioners in the bar premises itself so as to discuss and decide the issues in front of all my members openly and not secretly. My efforts broght fruits and the officers of the Department came to us for discussion on the point raised by us. I read over my representation and asked them to decide then and their in the presence of all the members as for me my each and every member, who was present there, was president himself and had all the rights to convey their grievances to the special commissioners present in the meeting on behalf of the Vat Commissioner.

By the grace of God and with your whole hearted support, I succeed in my strong decision of agitation. I got fruitful results, for the first time in history, both the special Commissioners Shri U.K.Tyagi and S.S.Kanawat, on his behalf of the Commissioner Vat, Shri Sanjeev Khirwar gave an undertaking in writing that when ever the Bar invites his attention towards the faulty system and software, the Commissioner will extend the period for all compliances suitably.

Friends, I am feeling glad to convey it to you that the Commissioner Vat is keeping his promise and had already extended the period of filing return upto 29.5.2015 vide circular no. 11 of 2015-2016 and the date for filing form 9 and DP-1 was extended upto 30.6.2015. He is considering all our suggestion with an open heart and trying to solve all our problems including problems relating to systems and software.

2. I have formed a committee of 10 members for resolving the problems relating to systems and software. This committee is having regular meeting with the team of officers appointed by the commissioner on weekly basis. Our team has successfully resolved many day to day problems of our fellow colleagues. Very important information for you are as follows:

1. TDS problems has now being resolved.

2. Password problems has been resolved.

3. Cancelled dealers may file return and pay taxes upto the date of cancellation Software modified.

4. In Registration application Special character has now been allowed by the Vat Department.

5. Adhaar Card is not mandatory in Registration.

6. In some cases where manual orders had already been framed and assessment orders on the basis of form 9 were also framed. All such orders to be rectified by the VATOs on application.

3. To raise voice against astronomical and absurd penalties and all arbitrary and unjustified provisions of DVAT Act, I met the Dy. Chief Minister of Govt of NCT of Delhi, Shri Manish Sisodia on 05/05/2015 and discussed regarding some proposal for amendment in DVAT Act and day to day problems faced by the members of the Sales Tax Bar Association. Copy of the representation handed over to the Dy. Chief Minister has already been sent to you through email.

The Dy. Chief Minister along with his associates had heard patiently all the proposals for amendment in DVAT Act and assured us to reduce the exorbitant penalties and to consider favourably and incorporate some proposals to redress the problems of dealers and advocates. The Dy. Chief Minister had also considered day to day problems of the members of the Sales Tax Bar Association regarding systems and software of VAT department. He has assured us to discuss the matter with Com. Vat and reconsider the contract with the agency.

4. Form 9: I had also effectively opposed the pressure tactics of the department to file C forms in form no.9 up to 13-14 to create illegal demands. In response to my representation, the department had principally agreed that the dealer can file details of C Forms for Asst. Year 2010-2011 & 2011-2012 in Form 9 and can put 0 for Asst. Year 2012-2013 and 2013-14 and file details of C Forms later on. Now asst.

5. In spite of clear assurances from the Commissioner VAT, the refunds are not being issued regularly. So I have took up this issue with the Dy. C.M. Shri Manish Sisodia. He also assured to take up this issue with the Comm. Vat at the earliest. In spite of our above efforts, nothing fruitful results have come and the department has shown no enthusiasm regarding issue of refund to the dealers. Till date no proper guidance or circular have been issued for the same. It appears that the issue of refund is no priority matter for the department and the department is only concerned with the collection of taxes. The law of natural justice

demands that the demand should take its revenue collection from the dealer and also feel obligation and duty to refund the excess amount to the dealer with interest as is followed by income tax department. by doing so the department's public image among dealers will be highly enlarged. The department should have different yardsticks for genuine dealers and bogus dealers and should not based its decision for refund on suspicion and presumptions.

Now I will concentrate on the problem of non issuing of Refunds by the department and rejection of refunds on various flimsy grounds Though the Ass. on its part is making every efforts on this issue. Still we want your valuable suggestion and guidance which we may put forward to the department for speedy disposal of refund applications with minimum legal requirements.

6. Parking: I have made tremendous efforts in solving the parking problems of our hono'ble members by getting a proper and beautiful parking having entrance from the front gate in the adjoining land (in the site of chambers) till the time our main parking is blocked with almirah etc. I hope the parking problem of the members is resolved to the fullest satisfaction. Further, it is informed that we are in the process of issuing car and scooter stickers to our members in consultation and supervision of the Comm. VAT. The same will be issued to the members very shortly. In case any member has still problem of parking he can meet us.

7.Cafeteria: I had given a representation to the Commissioner VAT for opening of a canteen and dispensary in the building. The department had principally agreed to open a canteen in the space on ground floor. I had also contacted many caterers to manage the same. Finally one caterer, Mr. Kapoor, who is running canteen in Delhi High Court and Supreme Court for advocates, had submitted his terms and conditions along with the copies of the agreements with Registrar Delhi High Court and Supreme Court. Now the accounts department has sent the proposal to Finance Department, Govt of N.C.T. of Delhi for approval. The Special Commissioner, VAT had also given reminder for the early disposal of the file.

8.Dispensary : I had also given a representation for opening of a dispensary in the building. The department had principally agreed to allow some space on ground floor to open a dispensary in the building. The department has sent the file for further action to Director Health, Department of Health, Govt of N.C.T. of Delhi, Karkardooma, New Delhi on 14.4.2015.

9. The association is making scheme for new Comers in the profession. In my updates Vol.3, I have already informed the members about the starting of two new programmes of the Bar Association.

A. Computer Training programme

B. Group Discussion on Illrd Friday of every month at 3.30pm.

10. Chambers:

On the issue of chambers, he has appreciated the need of chambers and in the meeting with the Commissioner, South MCD has instructed him to expedite the matter which is pending before him.

Friends I also want to convey you about the co-operation of our worthy commissioner VAT, Shri Sanjeev Khirwar in resolving our day to day problems with open heart and with his positive attitude. Members still you are further requested to appraise the day to day difficulties being faced so that it is not only timely discussed with the authorities but also to be brought out positive solution of such problems.

Place: New Delhi

Sincerely Yours,

(NEERA GUPTA)

President

Sales Tax Bar Association (Regd.)