

**GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
DEPARTMENT OF TRADE AND TAXES
VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI-110 002**

No.F.3(181)/P-II/VAT/Misc./2009/281

Dated: 27.07.2009

ORDER

In view of the problems being faced due to improper functioning of the Server and time bound nature of reconciliation of DVAT-51, the ward VATO/AVATO may prepare the default Assessment / Demand / Penalty Order in respect of DVAT-51 pertaining to First Quarter of 2005-06 manually so as to avoid any case to become time barred.

2. Further, VATO/AVATO must update the computer system by latest date but in any case not later than by 14.08.2009.
3. However, all Zonal JCs/DCs should ensure that the assessments are to be done within the stipulated time period as defined in Delhi Value Added Tax Act, 2004.