

From

The Excise and Taxation Commissioner,
Haryana, Chandigarh.

To

- (1) All Joint Excise and Taxation Commissioners (Range), and
- (2) All Deputy Excise and Taxation Commissioners (ST),
in the State of Haryana.

Memo No. 603/S.T-6
dated Chandigarh, the 20.4.2007.

Subject:- **Instructions for assessment of cases under the Haryana Value Added Tax Act, 2003 and Central Sales Tax Act 1956 for assessment year 2005-06**

Ref: This office memo No. 472/S.T-6 dated Chandigarh, the 4.4.2007.

Memo

Please refer to para 2.1 of the instructions issued vide memo under reference. Criterion at Sr. No. III for selection of cases of non-VAT dealers read as under:-

“ Claim of sale made in the course of interstate trade and commerce or in the course of export out of territory of India or in the course of import into the territory of India together with the value of goods exported out of state, exceeding Rs. 75 lacs in the year.”

2. The above criterion was in accordance with recommendations of the committee constituted to suggest criteria for selection of cases for scrutiny for the year 2005-06. Report of the committee was however discussed on 18.4.2007 with the officers at the headquarter and consensus was that sum total of all the transaction stated in the criterion should be Rs.50 lacs and not Rs.75 lacs.

3. It has, therefore, been decided that criterion at Sr. No. III shall be amended as follows:

III Claim of sale made in the course of interstate trade and commerce or in the course of export out of territory of India or in the course of import into the territory of India together with the value of goods exported out of state, exceeding Rs. 50 lacs in the year.

All cases falling in the amended category will be included in the list of cases of non-VAT dealers selected for scrutiny.

4. Criteria regarding selection of cases of VAT dealer for scrutiny for the year 2005-06 will be intimated shortly.
5. These instructions be circulated to all the circle officers working under your jurisdiction and be discussed with them for compliance. Any lapse will be viewed seriously.
6. Please acknowledge the receipt of the letter.

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

Endst. No.604/ST-6, dated 20.4.2007.

A copy is forwarded to ?

- (i) All Additional Excise and Taxation Commissioners,
- (ii) All Joint Excise and Taxation Commissioners (Appeals),
- (iii) All Deputy Excise and Taxation Commissioners (Excise), in the State,
- (iv) All other Officers in the Head office,
for information and necessary action; and
- (v) PA/ETC for kind information of the Excise and Taxation
Commissioner, Haryana, Chandigarh.

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