

From

The Excise & Taxation Commissioner,
Haryana, Sector-5, Panchkula.

To

All the Deputy Excise & Taxation Commissioners (ST)
in the State.

Memo No.671/ST-1
Panchkula, dated the 7.5.2010

Subject: Instructions with regard to proceedings under section 31 of the
Haryana Value Added Tax Act, 2003.

As you are aware, the officers of the department have been empowered to detain goods as per the provisions of section 31 of the Haryana VAT Act, 2003. The intent of the legislation is to curb malpractices by unscrupulous dealers. However, under no circumstances such a provision should be used in a manner that raises a suspicion that an officer is proceeding under this provision with the intention to harass the dealer concerned for any extraneous reasons. The following instructions are being issued u/s 56(2) of the Haryana VAT Act, to ensure that the provisions of section 31 are used in its letter and spirit with the intentions that can not be doubted, and the proceedings under the provision are absolutely transparent:

- i) The officer is supposed to issue a detention memo in the format prescribed by the department to the owner of the goods. This should be done immediately after the goods are detained.
- ii) The officer should pass a speaking order describing the sequence of events leading to detention and unloading of the goods.
- iii) Within 24 hours of issuance of the detention memo, a detailed notice should be issued to the owner of the goods to show cause within the prescribed period of time. The notice should invariably contain all relevant and important facts that require to be conveyed to the owner.
- iv) While proceeding u/s 31 of the Act, whenever the owner of the goods or his authorized representative appears before the officer, proceedings of the case shall be duly recorded.
- v) Whenever owner /representative makes a request for release of goods against a security/ bond, the amount of security/bond should be duly conveyed to him.

vi) Whenever the officer declines the request for release of goods against the surety bond/security, a speaking order in this regard should be passed and a copy of the same should be given to the owner/ his representative. The officer should take due care while proceeding u/s 31 keeping in view the nature of goods detained.

These instructions should be followed meticulously and should be conveyed to all the officers in the State.



(B.S. Dinodia)

Addl. Excise & Taxation Commissioner (T),
Haryana, Panchkula.

Endst.No. 672/ST-1

Panchkula, dated the 7.5.2010

A copy is forwarded to all the Jt. Excise and Taxation Commissioners (R) in the State of Haryana for information and necessary action.


(B.S. Dinodia)

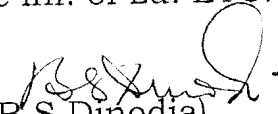
Addl. Excise & Taxation Commissioner (T),
Haryana, Panchkula.

Endst.No.673/ST-1

Panchkula, dated the 7.5.2010

1. A copy of the above is forwarded to all the AETCs/ JETCs/ DETC/ JDLs and ETOs in the Head Office for information

2. A copy is forwarded to the PA/ETC for the inf. of Ld. ETC.


(B.S. Dinodia)

Addl. Excise and Taxation Commissioner (T)
For Excise and Taxation Commissioner, Haryana