

GOVERNMENT OF NCT OF DELHI  
DEPARTMENT OF TRADE & TAXES  
VYAPAR BHAWAN, NEW DELHI

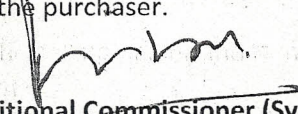
NO. F. SYS. / 14-15 / 27 / 4111

Dated: 09/11/15

CIRCULAR No-14

It is hereby informed to all concerned that department proposes to further streamline the matching of Annexure 2A and 2B as per the following procedures. Comments of all stakeholders are invited upto 20/07/15 before finalization of the same (as directed by C.A.T.)

- 1) To block all the matching entries of Annexures b of the selling dealer and Annexure 2A of the purchasing dealer, after filling of their return.
- 2) To blocked entries shall not be allowed for revision by either of the dealers (selling/purchasing dealer).
- 3) Mismatch of 2B-2A  
Before filling of return for any tax period, the dealer furnishes a declaration in respect of the "mismatch occurs on account of the sales shown by him in the previous quarter (where the purchaser had shown a greater ITC than the output tax shown by the selling dealer in his respect).
- 4) Mismatch of 2A-2B  
Before filling of return for any tax period, the dealer furnishes a declaration in respect of the "mismatch occurs on account of the purchases shown by him in the pervious quarter (where the seller had shown less sales than the input tax taken by the purchasing dealer in his respect).
- 5) To enforce the dealer to mandatorily furnish the above declaration in respect of its previous returns, before it could proceed for current tax period return.
- 6) To enforce the dealer to furnish revised return of preceding tax period, in case the sales and purchases related entries are accepted by him in his declaration.
- 7) To carry out assessment of the purchasing dealer on account of Annexure 2A/2B mismatch after the seller disowns the sales made to the purchaser.

  
Additional Commissioner (System)

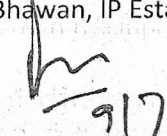
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Copy to

- 01) All the Special Commissioners, Addl. Commissioners and Joint Commissioners, Department of Trade & Taxes, GNCT Delhi.
- 02) Joint Director (IT) for wide publicity through website.
- 03) President/secretary, Sales Tax Bar Association, Vyapar Bhawan, IP Estate, New Delhi

  
Additional Commissioner (System)