

**GOVERNMENT OF THE NCT OF DELHI
DEPARTMENT OF TRADE AND TAXES
(GST-POLICY BRANCH)
VYAPAR BHAWAN: I.P.ESTATE: NEW DELHI-02**

No F. 3(58)/Policy-GST/2017/ 898-902

Dated 3-10-17.

CIRCULAR NO. 17 OF 2017-18

Sub: Modalities for retention of record

It has been observed in various court matters that the concerned pairavi officers has failed to produce the requisite records, called for by the Hon'ble Court, stating that the record is not available/traceable in the office despite best efforts etc.

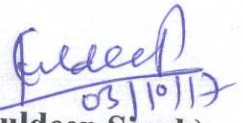
This has culminated not only in adversely affecting the case of Department but also created a negative impression of the Department and also, among other things, reflects apathetic attitude towards preservation of the important Government records, for the loss of which, in specific cases, the individual responsibility needs to be fixed.

Now, therefore, all the officials /officers of the Department are hereby directed to resort to e-filing module, in future, in all cases, if possible and preserve the following records in hard copies as well as in digitalized form through scanning of the entire record in a systematic fashion, in safe custody of ward /branch/office concerned:-

- 1) Record relating to R.C. (Registration Certificate) folder of the dealer under Sales Tax /DVAT-CST etc.
- 2) Record relating to Court matter/ATVAT/OHA/SOHA- sub-judice/ or settled.
- 3) Scanning of all old and new documents/files including statutory Forms/Audit/Special Audit assessment/enforcement survey /investigation/ registration/recovery proceedings/provisional attachments /accounts and records/safe-keeping and retention of security in terms of rule 24, and all other record which is considered necessary by the concerned office.
- 4) Seized document in custody etc.

- 5) Records relating to notifications relating to amendments in Acts & Rules/delegation of Powers, orders/circulars etc.
- 6) Record relating to publication and disclosure of information relating to dealers and other person in public interest.

This issues with the approval of Commissioner, State Tax (Delhi) and non-compliance thereof shall be viewed seriously.


(Kuldeep Singh)


Joint Commissioner, (Policy)

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Copy forwarded for information and necessary action to:

- 1) All Spl./Addl./Joint Commissioners, Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan I.P.Estate, New Delhi-02.
- 2) Programmer (EDP), Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-02 for uploading the circular on the website of the department.
- 3) All Assistant Commissioners/AVATOs Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-02.
- 4) PS to the Commissioner, VAT Department of Trade and Taxes, GNCT of Delhi Vyapar Bhawan, I.P.Estate, New Delhi-02.
- 5) Guard File.


Anil Kumar
A.C. (Policy-II)