

From

Excise and Taxation Commissioner,
Haryana.

To

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

Memo No. 1298 /ST-6,
Panchkula, dated the 03-05-2017

Subject: Criteria regarding selection of cases for scrutiny assessment under the HVAT Act, 2003 and the CST Act, 1956 for the assessment years 2015-16 & 2016-17.

Memo

The criteria for the selection of cases for scrutiny assessment for the years 2015-16 & 2016-17 has already been approved by the State Government and conveyed to you. As per proviso of Section 15(3) of the Act, no order shall be passed after the expiry of three years from the close of the year to which the assessment relates.

With the introduction of GST from 1st July 2017 in the country, it has become imperative to dispose of the pendency of cases under the HVAT/CST Acts at the earliest possible. It has been decided by the Govt that the disposal of scrutiny cases for the year 2014-15 shall be decided on or before 31st March 2018. The examination of returns i.e. deemed disposal of cases for the year 2015-16 shall be completed before 30th November, 2017. Further, the examination of returns i.e. deemed disposal of cases for the year 2016-17 may preferably be completed before 31st January, 2018 because the due date for filing of Annual Return i.e. R-2 for the year 2016-17 is 30th November, 2017. It is also advised that the scrutiny cases for the years 2015-16 and 2016-17 may preferably be decided by the Assessing Authorities on or before 30th June, 2018.

The above guidelines be brought to the notice of all the officers working under your supervision and control.

[Signature]
Addl. Excise and Taxation Commissioner (T),
for Excise and Taxation Commissioner, Haryana.

Endst. No. /ST-6, Panchkula, dated the

A copy is forwarded to the following for information:-

1. Additional Chief Secretary to Govt. Haryana Excise and Taxation Department.
2. Excise and Taxation Commissioner.
3. Addl. ETCs/Jt. ETCs/DETCs in the Head Office.

[Signature]
Addl. Excise and Taxation Commissioner (T),
for Excise and Taxation Commissioner, Haryana.