

**GOVERNMENT OF NCT OF DELHI**  
**DEPARTMENT OF TRADE AND TAXES**  
**POLICY BRANCH,**  
**VYAPAR BHAWAN, IP ESTATE,**  
**NEW DELHI-110002.**

F. No.3(543)/GST/POLICY/2024/1355-60

Dated: 21/3/24

**INSTRUCTION**

**Sub:** Instruction regarding rectification of assessment orders under Section 161 of DGST Act, 2017 for FY 2017-18

Attention is invited to the Instruction No. F. No.3(543)/GST/POLICY/2024/1312-18 dated 01.03.2024 where certain guidelines were issued for rectification of assessment orders for FY 2017-18. This Department has received representations on major challenges being faced in implementation of the said Instruction dated 01.03.2024.

2. After a review and further in continuation of the above said Instruction, following cases are also eligible to be considered for rectification as provided in Para 5 of the said Instruction:
  - i. There are instances where the Proper Officer while issuing the orders and summary thereof in Form DRC-07 has stated therein that no reply has been filed by the taxpayer in response to the Show Cause Notice. However, as a matter of fact, the taxpayer had filed the reply but the same was not taken into account/considered by the Proper Officer before issuing the final order.
  - ii. Where the Proper Officer has issued multiple Show Cause Notices on the same subject matter for the same tax period consequent to which multiple final orders have also been issued and after going through the records available, the Proper Officer has arrived to a conclusion that the subject-matter of multiple orders are same, Proper Officer may invoke the provisions of Section 161 of the DGST Act after the due verification and examination. Besides this, in case the Proper Officer is of the view that the subject-matter of the SCNs/Orders are different, then the case would not fall under the ambit/scope of Rectification.

- iii. Cases where either the Annexure to the Show Cause Notices was not attached or Annexure pertaining to some other taxpayer has been attached therewith and the taxpayer had furnished the reply which was not considered before passing the order.
3. It is made clear that above mentioned instances/cases are indicative in nature and need not be considered as an exhaustive one. Therefore, if similar nature of cases comes before the Proper Officer, a decision may be taken on the same in accordance with law. Further, filing of application for rectification and decision thereof should be strictly in accordance with the timelines prescribed in the DGST Act, 2017.
4. This issues with the prior approval of competent authority.

*Krite*  
21/3/24  
(Kriti Garg, IAS)  
Spl. Commissioner (Policy)

**F. No.3(543)/GST/POLICY/2024/1355-60**

**Dated: 21/3/24**

Copy forwarded for information and necessary action to:

1. All Spl./Addl./Joint Commissioners, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P Estate, New Delhi-02.
2. Special Commissioner, (PR), Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P Estate, New Delhi-02 for publicity of the contents of this circular.
3. Sr. System analyst, IT for uploading the circular on website of the Department.
4. The President/General Secretary, Sales Tax Bar Association(Regd.), Vyapar Bhawan, I.P Estate, New Delhi-02
5. All Assistant Commissioner/GSTOs Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P Estate, New Delhi-02 through Zonal Commissioners.
6. PS to the Pr. Commissioner, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan I.P Estate, New Delhi-02.

(Rita Kaushik)  
Assistant Commissioner (Policy)