

From

Excise & Taxation Commissioner,
Haryana, Chandigarh.

To

1. All Joint Excise & Taxation Commissioners (Range) in the State of Haryana.
2. All Deputy Excise & Taxation Commissioners (Sales Tax) in the State of Haryana.

Memo No. 588 /ST-2, dated Chandigarh, the 3.4.06

Sub: 1) Instructions regarding monitoring and disposal of refund cases:
2) Payment of interest and fixing responsibility for delayed refunds.

Ref.: (1) This office memo No.1364/ST-6, dated Chandigarh, the 6.9.2005
(2). Memo No. 320/ST II Chandigarh, dated the 27.2.2006.

Memo

Report of the Associated Chambers of Commerce and Industry of India (ASSOCHAM), based on its study of impact of VAT on exporters in India, was discussed with the officers at the head quarter. The report, inter alia, discusses that refunds take about six months and that speed money has to be paid at each level. Instructions specifying time limit at each level and the procedure to be adopted in allowing refund were issued vide memo dated 6.9.2005 under reference. Time schedule was reiterated vide memo-dated 27.2.06 referred above. However the reports/statements being received show that the time schedule is not being adhered to and in some cases there is inordinate delay in disposal of refund applications giving rise to complaints. It was decided in the meeting that strict action be taken against the officials found guilty. So report regarding delay in disposal of refund applications, both with regard to those disposed of and to those pending; after prescribed time shall be sent each month along with statement relating to refunds. Further, to monitor timely disposal of refund applications and to review the position of pending applications, it has also been decided that: -

- I. DETCs (ST) will hold meetings in the second week of each month (before sending statement to this office regarding disposal and pendency of refund applications by 10th of the month) with the assessing authorities, to review status of each pending case. List of pending cases shall also be forwarded in Annexure A to the JETC (Range) alongwith the report for the month.

- II. JETCs (Range) will hold meeting with the DETCs (ST) of the districts under their jurisdiction in the 3rd week of each month and review the status of each pending case and record their remarks in the list in Annexure-A received from DETCs and send the same to the Head Office.
 - III. AETC concerned will hold a meeting in 4th week of every month with the JETCs (Range) and review the position of pending refund cases. A report of cases of delays shall be put up by him to the ETC for taking action against delinquent officers; and
 - IV. AETC concerned will submit a fortnightly report by 2nd and 17th of each month regarding position of disposal and pendency of refund cases received at the head quarter.
2. These instructions may be brought to the notice of all the officers working under you for strict compliance.
 3. The receipt of this letter may be acknowledged.

Jt. Excise and Taxation Commissioner (T)
for Excise and Taxation Commissioner,
Haryana, Chandigarh.

Endst. No. 589 /ST- 2, dated 3.4.2006.

- (1) A copy is forwarded to Additional Excise and Taxation Commissioner (E) for information and with the request to take requisite action .
- (2) A copy each is forwarded for information to the following
 - (i) All Additional Excise and Taxation Commissioners,
 - (ii) All Joint Excise and Taxation Commissioners (Appeals),
 - (iii) All Deputy Excise and Taxation Commissioners (Excise),
in the State,
 - (iv) All other Officers in the Head office,
for information and necessary action; and
 - (v) PA/ETC for kind information of the Excise and Taxation Commissioner,
Haryana, Chandigarh.

Jt. Excise and Taxation Commissioner (T)
for Excise and Taxation Commissioner,
Haryana, Chandigarh.