

GOVT OF NCT OF DELHI
DEPARTMENT OF TRADE AND TAXES, VYAPAR BHAWAN,
I.P. ESTATE NEW DELHI-110002
(POLICY BRANCH)

No.F.3(417)/GST/Policy/2021-22/ 253 - 60

Dated :- 06/02/23

STANDARD OPERATING PROCEDURE (SOP) FOR ATTACHEMENT
/DETACHMENT OF BANK ACCOUNT

1. It has been observed that certain demands are pending under the DVAT as well as GST against which neither any objection/appeal has been filed nor the dues are being paid by erring dealers. As soon as it comes to the notice of Ward/Proper Officer, notices for recovery are to be issued to the dealers in accordance with the provisions of the DVAT/GST Act and Rules made thereunder.
2. In order to recover the tax, penalty, interest and any other dues, bank account of the dealers can be attached by the Ward/Proper Officers under Section 46 of the DVAT Act and Section 78 & 79 of the DGST Act, 2017. Further, Section 46A of the DVAT Act, 2004 and Section 83 of the DGST Act, 2017 provide for provisional attachment to protect the revenue in certain cases.
3. In this regard, Standard Operation Procedure (SOP) dated 04-03-2022 was also issued containing instructions for sending letters to the Bank Managers manually for attachment/detachment of the Bank Account under the above-said provisions.
4. To streamline the process of attachment/detachment of the Bank Account, all Ward in-charges/Proper Officers are directed to follow the following guidelines/procedure:-
 - i. Approval of the Commissioner, Trade & Taxes is mandatory before attachment/detachment of bank account of erring dealers.
 - ii. While issuing the letter to the Bank Manager for attaching/detachment the Bank account of the dealers, the said letter shall be digitally signed by the concerned Ward Officer/Proper Officer. A copy of the letter should also be forwarded to the Nodal Officer.

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- iii. The letter must be in the prescribed format indicating the name, E-mail and mobile no. of the Ward In-charge/Proper Officer who is sending the said letter.
- iv. The Ward In-charge/Proper Officer shall also send an email from his official email-ID to the Bank Manager of the respective Bank.
- v. The Ward Officer should specifically mention in the letter of detachment that in case any clarification/confirmation is needed by the bank before detaching the bank account, the same can be sort from the Nodal Officer, Mr. Harish Kharbanda Tel no. 9891700750 Mail Id. Harish.kharbanda32@delhi.gov.in

This issues with the prior approval of Commissioner (GST/VAT).



(Rita Kaushik)

Assistant Commissioner (Policy)

No.F.3(417)/GST/Policy/2021-22/ 253 - 60

Dated:- 06/02/23

To:

- 1) All Zonal Incharges
- 2) All Ward In-charges through their Special Commissioners/Addl. Commissioners.
- 3) Senior System Analyst, EDP Branch for uploading on the portal.
- 4) Assistant Commissioner HR, GNCTD.
- 5) All Legal Assistants
- 6) Guard file.

Copy for information:

- 1) PS to Commissioner, VAT/State Tax
- 2) PS to Special Commissioner

**GOVT OF NCT OF DELHI
DEPARTMENT OF TRADE & TAXES
VYAPAR BHAWAN, IP ESTATE, NEW DELHI - 110002
(POLICY BRANCH)**

No.F.3(417)/GST/Policy/2021-22/ 253 - 60

Dated: 06/02/23

ORDER

Sh. Harish Kharbanda, Senior Account Officer is hereby nominated as a Nodal Officer for the Department of Trade & Taxes for clarification/ confirmation by the bank before detaching the bank account. The detail of the Officer is as under:-

Name:	Sh. Harish Kharbanda
Designation:	Senior Account Officer
Mob:	9891700750
Mail id:	harish.kharbanda32@delhi.gov.in
Address:	Department of Trade & Taxes, Vyapar Bhawan, I.P Estate, New Delhi

This issues with the approval of the Commissioner, State Tax.



(Rita Kaushik)

Assistant Commissioner (Policy)

No.F.3(417)/GST/Policy/2021-22/ 253 - 60

Dated: 06/02/23

To:

- 1) All Zonal Incharges
- 2) All Ward In-charges through their Special Commissioners/Addl. Commissioners.
- 3) Senior System Analyst, EDP Branch for uploading on the portal.
- 4) Assistant Commissioner HR, GNCTD.
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(Rita Kaushik)

Assistant Commissioner (Policy)

Template for attachment of Bank under GST

FORM GST DRC - 13

[See rule 145(1)]

Notice to a third person under section 79(1) (c)

To

The _____

Particulars of defaulter -

GSTIN -

Name -

Demand order no.:

Date:

Reference no. of recovery:

Date:

Period:

Whereas a sum of Rs. <<----->> on account of tax, cess, interest and penalty is payable under the provisions of the <<SGST / UTGST/CGST/ IGST>> Act by <<Name of Taxable person>> holding <<GSTIN>> who has failed to make payment of such amount; and/or

It is observed that a sum of rupees ----- is due or may become due to the said taxable person from you; or

It is observed that you hold or are likely to hold a sum of rupees ----- for or on account of the said person.

You are hereby directed to pay a sum of rupees ----- to the Government forthwith or upon the money becoming due or being held in compliance of the provisions contained in clause (c)(i) of sub-section (1) of section 79 of the Act.

Please note that any payment made by you in compliance of this notice will be deemed under section 79 of the Act to have been made under the authority of the said taxable person and the certificate from the government in **FORM GST DRC - 14** will constitute a good and sufficient discharge of your liability to such person to the extent of the amount specified in the certificate.

Also, please note that if you discharge any liability to the said taxable person after receipt of this notice, you will be personally liable to the State /Central Government under section 79 of the Act to the extent of the liability discharged, or to the extent of the liability of the taxable person for tax, cess, interest and penalty, whichever is less.

Please note that, in case you fail to make payment in pursuance of this notice, you shall be deemed to be a defaulter in respect of the amount specified in the notice and consequences of the Act or the rules made thereunder shall follow.

Signature

Name

Designation

Place:

Date:

[Template for Bank Detachment under GST/DVAT]
(To be issued manually)

To,
Branch Manager,
Bank Name,
Address

Sub:- Detachment of the Bank Account No. _____ of M/s _____, TIN/GSTIN: _____

Please refer to the Notice/Letter dated _____ vide Ref. No. _____ issued by this Department whereby Bank Account No. _____ of M/s _____, TIN/GSTIN _____ having address at _____ was attached on account of pending dues under the Delhi Value Added Tax Act, 2004 or/and Goods and Services Tax Act, 2017.

Now, the above named dealer/taxpayer:- **[Tick whichever is applicable]**

- *Has deposited all the pending dues and there is no pending liability*
OR
- *Has deposited substantial amount of pending dues and filed objections against rest of the pending dues*
OR
- *Has filed objections against all the pending dues*
OR
- *Recovery of pending dues has been stayed by the OHA/Tribunal/High Court/Supreme Court vide order dated _____.*
OR
- *Other reason, if any*

Therefore, above mentioned bank account be detached with immediate effect.

Bank Manager is also requested to take a confirmation telephonically on _____ before detaching the bank account.

For any further clarification/issue, Branch Manager may contact Shri _____, Nodal Officer on _____.

Officer's Name
Designation
Mobile Number
Email Address

Copy to:-

1. Dealer with full address;
2. Shri _____, Nodal Officer, Department of Trade & Taxes, Government of NCT of Delhi;
3. Guard File.

[Template for Attachment of Bank Account under DVAT Act]
(Not statutory format but being generated at present on DVAT Portal)

Office of the Assistant Commissioner, Ward-____
Department of Trade & Taxes
Vyapar Bhawan, New Delhi, IP Estate, New Delhi-110002
Government of NCT of Delhi

Reference No.____

Date:-____

To,
The Bank Manager
(Bank Name)

**Sub:-Bank Account Attachment u/s 139 of Delhi Land Reforms Act, 1954 against
M/s_____ (Address) at Bank Account No._____**

It is informed that the above said dealer is registered in this Ward vide TIN_____.
The dealer has not deposited the due tax & penalty amounting of Rs._____

In view of the above, to safeguard the government revenue, it is requested that the bank account of the dealer bearing no._____ be seized immediately to recover the govt revenue and not restore the said account without the clearance of the department.

A copy of current status with statement up to date of this account may be provided to the undersigned for further action in the matter.

Yours Faithfully
Name of the officer
Designation
Ph. No._____

Copy to:-

1. Dealer with full address;
2. Shri_____, Nodal Officer, Department of Trade & Taxes, Government of NCT of Delhi;
3. Guard File.