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

No.F.6(88)/Policy/VAT/2011/ 247 - 259 Dated: 25 June, 2011

CIRCULAR NO.5 OF 2011-12

Subject: Disposal of Amendment and Cancellation applications.

In order to liquidate the pendency of miscellaneous applications, it has now been decided to dispose of all pending applications in a time bound manner according to the following schedule:

Sr. No.	Type of Application	Date of Receipt	Date by which application(s) to be disposed.
1_	2	3	4
1.	Cancellation of Registration Certificate	Till 31.03.2010	31.08.2011
		01.04.10 to 31.03.11	31.10.2011
2.	Amendment in Registration Certificate	Till 31.03.2010	31.08.2011
		01.04.10 to 31.03.11	30.10.2011
3.	Cancellation of R.C. on account of non-functioning		31.08.2011

- Penalty provisions may be invoked in cases wherein dealer has applied for amendment after the time prescribed in DVAT Act/Rules.
- While disposing of cancellation applications, it may be ensured that the dealer has filed utilization of all statutory forms obtained from the department and assessment for deficiency of statutory forms have also been completed. Recovery proceeding, wherever required, may be initiated on urgent basis.
- Notification by L&J Branch, would be required in all cases of cancellation of R.C.
- Instructions on the subject issued vide Circular No.3 of 2005-06 dated 11-05-2005 and Circular No.14 of 2005-06 dated 12-07-2005, may also be kept in mind.

This issues with prior approval of the Commissioner, Value Added Tax.

(A.N.Gaur) VATO (POILCY)

No.6(88)/Policy/VAT/2011/ 247 - 254 Dated: 97 June, 2011 Copy to:-

- 1. PS to the Commissioner, VAT, Department of Trade and Taxes.
- 2. All Spl. / Addl. /Joint Commissioners, Deptt. of Trade and Taxes.
- 3. All VATOs/AVATOs/VATIs of Wards of Operations through Zonal Joint/Additional Commissioners, Department of Trade and Taxes.
- 4. Dy. Director (Policy), Department of Trade and Taxes.
- 5. All VATOs/AVATOs Front Office/CRC Cell/PR Branch/TPS/Legal Service Cell/CFC, Department of Trade and Taxes.
- 6. Manager (EDP), Department of Trade and Taxes, with the request to upload the circular on the website of the department.
- 7. President, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P. Estate, New Delhi.

8. Guard File.

(A.N.Gaur) VATO (POLICY)

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