

**DEPARTMENT OF TRADE AND TAXES
GOVERNMENT OF NCT OF DELHI
VYAPAR BHAWAN, IP ESTATE, NEW DELHI**

No.F. 7 (444) / Policy / VAT / 2012 / 282

Dated: 29/6/12

CIRCULAR No. 05 of 2012-13

**Subject: Online submission of information regarding
Central Declaration form**

The dealers making stock transfer or central sales on concessional rate of tax are required to furnish Central Declaration Forms and are required to file a reconciliation return giving details of Central Declaration Forms furnished to the Department, Central Declaration Forms missing and tax deposited on account of the missing forms for every quarter. This reconciliation return is to be filed in form DVAT-51 within three months after the end of each quarter.

However, it has been observed that some dealers do not submit all Central Declaration Forms together. Often, they file the Central Declaration Forms for a single quarter in several batches. In such cases, it becomes difficult to reconcile the central sale made with the Central Declaration Forms filed, necessitating appearance of dealer or his authorised representative before the Assessing Authority, even if all Central Declaration Forms for the entire stock transfer or central sales made on concessional rate of tax have been furnished.

In order to obviate such inconvenience to the dealers, it has been decided to introduce the facility for online filing of information regarding Central Declaration Forms submitted, Central Declaration Forms missing and tax deposited on account of missing forms. This application can be accessed through the link titled "Central Forms" on dealer login page on the website of the Department www.dvat.gov.in.

The Department is currently in the process of short listing the cases which are required to be assessed on account of the missing Central Declaration Forms for the financial years 2009-10 and 2010-11. It is intended that the assessment of only those cases may be taken up where Central Declaration Forms have not been submitted for all, or part, of the stock transfer or central sales made on concessional rate of tax.

In order to ensure that no inconvenience is caused to the dealers, all dealers are requested to kindly furnish the quarter wise details of Central Declaration Forms submitted, Central Declaration Forms missing and tax deposited on account of the missing forms, online. The information furnished by the dealers online will be verified from the available records and electronic data received from other states; and default assessment will be framed only to the extent of missing and unverified Central Declaration Forms in respect of which due tax and interest has not been deposited by the dealers.

NR

Contd.....2..

However, in cases where no information is furnished online, it will be presumed, that no Central Declaration Forms have been submitted for the entire stock transfer or central sale made on concessional rate of tax and such cases will be assessed on priority basis.

All registered dealers, who have made stock transfer or central sales on concessional rate of tax during 2009-10 and 2010-11, are requested to kindly file the requisite information online, positively by 20th July 2012, so as to avoid inconvenience, adverse assessment and penalty at a later date.

The said link would be disabled after 20th July 2012.

Rajendra
29/6/12
(RAJENDRA KUMAR)
COMMISSIONER (VAT)

No.F. 7(444)/Policy/VAT/2012/283-288

Dated: *29/6/12*

Copy to:

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

Indu Shekhar Mishra
29/6/12
(INDU SHEKHAR MISHRA)
ADDL. COMM. (POLICY)