

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
DEPARTMENT OF TRADE AND TAXES (Policy Branch)
VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI-110 002

No.F.7(420)/Policy/VAT/2012/525-53)

Dated: 27/8/2012

CIRCULAR No. 15 OF 2012-13

Subject: Filing of data in Annexure 2A and 2B and DVAT -16

The Department of Trade and Taxes has introduced mandatory on-line filing of data in Annexure 2A and 2B from the Tax Period October, 2011 onwards. Assessments for Tax Periods April, 2012 and May, 2012 based on mismatch of data filed online in Annexure 2A and 2B have also been framed by the Department.

On the analysis of the mismatch of data filed by dealers in Annexure 2A and 2B, it has been noticed that in some of the cases, mismatch has originated from erroneous treatment of Goods Return/ Credit Notes/ Debit Notes by various dealers in Annexure 2A and 2B and DVAT - 16.

It is, therefore, clarified that as per the provisions of Delhi Value Added Tax Act and Rules, Gross Amount of Turnover of Purchases and Sales (that is the aggregate of the Invoices in respect of purchases and sales) made during a particular period, are required to be entered in the relevant columns of Annexure 2A and 2B and DVAT - 16.

Adjustments on account of Goods Return/ Credit Notes etc. are not required to be made while entering data in relevant columns of Annexure 2A and 2B and DVAT - 16. All such adjustments are required to be made only in the relevant columns of Annexure part of DVAT - 16 i.e. A1 - Adjustments to Output Tax and A3 Adjustments to Tax Credits.

All Dealers and Tax Consultants are, therefore, requested to file data in Annexure 2A & 2B and DVAT - 16 accordingly, to avoid additional Tax and Penalty.

Rajendra

(RAJENDRA KUMAR)
COMMISSIONER, VALUE ADDED TAX

No.F.7(420)/Policy/VAT/2012/

Dated:

Copy for information and necessary action to:-

1. All Special/Addl./ Joint Commissioners, Department of Trade and Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
2. All Zonal Incharges, Department of Trade and Taxes- with the request to kindly arrange to give wide publicity to this Circular amongst various Trade Associations under their jurisdiction.
3. Deputy Director(Policy), Department of Trade and Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
4. Programmer (EDP), Department of Trade and Taxes- to upload the circular on the web site of the Department.
5. President/Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P. Estate, New Delhi.
6. All VATOs/AVATOs, Department of Trade and Taxes- through internal mail system.
7. Guard File.

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