

(TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE EXTRAORDINARY)
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(450)/Policy/VAT/2012/ 336 - 347

Dated : 12-7-2012

NOTIFICATION

Whereas, I, Rajendra Kumar, Commissioner, Value Added Tax, Government of National Capital Territory of Delhi, consider it necessary that quarter wise details relating to Central Declaration Forms received against the stock transfer or central sales made on concessional rates, Central Declaration Forms missing and tax deposited on account of missing forms are submitted online by the dealers.

Now, therefore, in exercise of the powers conferred on me by sub-section (1) read with sub-section (2) and sub-section (3) of section 70 of Delhi Value Added Tax Act, 2004, I direct that the details relating to Central Declaration Forms received against the stock transfer or central sales made on concessional rates, Central Declaration Forms missing and tax deposited on account of missing forms shall be submitted by the dealers quarter wise, online using his login id and password, for all quarters beginning 01.04.2011 onwards. For this purpose, Form CD-1 annexed with this Notification shall be used. The detailed method of access and use of Form CD-1 is available at the web site of the Department. The last date for filing of information online in Form CD-1 for every quarter shall be the same as the last date for submission of reconciliation return in form DVAT-51 for the quarter.

It may be noted that financial year 2011-12 onwards, credit for central declaration forms shall be allowed only on the basis of the information received online; and the physical central declaration forms physically received shall be considered only as collateral evidence. 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 accordingly.

This notification shall come into force with immediate effect.

Rajendra
(Rajendra Kumar)
Commissioner, Value Added Tax

No.F.7(450)/Policy/VAT/2012/ 336 - 343

Dated : 12-7-2012

Copy forwarded for information and necessary action to:-

1. Pr. Secretary (Finance) Finance Department, Government of NCT of Delhi, Delhi Sachivalaya, New Delhi.
2. The Principal Secretary (GAD), Government of NCT of Delhi, Delhi Sachivalaya, New Delhi with one spare copy for publication in Delhi Gazette Part-IV (extraordinary) in today's date.

3. Principal Secretary to the Chief Minister, Government of NCT of Delhi, Delhi Sachivalaya, New Delhi.
4. Secretary-cum-Commissioner, Food & Supplies Department, K-Block, Vikas Bhawan, I. P. Estate, New Delhi-2
5. All Special / Addl./ Joint Commissioners, Department of Trade and Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
6. Addl. Commissioner (PR), Department of Trade and Taxes, Vyapar Bhawan, I.P. Estate, New Delhi to arrange to give wide publicity to this notification.
7. Programmer (EDP), Department of Trade and Taxes, Vyapar Bhawan, I.P. Estate, New Delhi to upload the notification on the web site of the Department.
8. Deputy Director (Policy), Department of Trade and Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
9. All VATOs / AVATOs, Department of Trade and Taxes, Vyapar Bhawan, I.P. Estate, New Delhi through their Zonal Incharge.
10. Registrar, Sales Tax Appellate Tribunal Department of Trade and Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
11. President/Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P. Estate, New Delhi.
12. Guard File.



(T.C. Sharma)
Value Added Tax Officer (Policy)

FORM CD - 1

Details of Central Declaration Forms

Financial Year: -----

Period: -----

Form: -----

Amount: -----

Details of Form:

Form No.: Series -----Form No.

Date of Issue: -----

Issuing Office: -----

Issuing State: -----

Form Received From:

TIN: -----

Name: -----

Address: -----

State: -----

Details of Missing Forms

Financial Year: -----

Period: -----

Form: -----

Forms

Tax Rate Wise Breakup of Missing Forms

<u>Rate</u>	<u>Amount</u>
4%	-----
5%	-----
12.5%	-----
20%	-----
Total:	-----

Details of Payment Made on Account of Missing Forms

Financial Year: -----

Period: -----

Tax: -----

Interest: -----

Total: -----

Details of Payment

Challan No.	Name of Bank & Branch	Date of Deposit	Amount

Done