

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
FINANCE (REVENUE-I) DEPARTMENT
DELHI SACHIVALAYA, I. P. ESTATE: NEW DELHI-110002

Dated the 09/07/1 2013

No.F.3(4)/Fin.(Rev-I)/2013-14 .- In exercise of the powers conferred by section 102 of the Delhi Value Added Tax Act, 2004 (Delhi Act 3 of 2005), the Lt. Governor of the National Capital Territory of Delhi, hereby, makes the following rules further to amend the Delhi Value Added Tax Rules, 2005, namely:-

Application for Registration Under Delhi Value Added Tax Act, 2004	
1. Full Name of Applicant Dealer (Business Name)	
1A. Ward No.	

2. Nature of Business	<input type="checkbox"/> Manufacturer	<input type="checkbox"/> Wholesale Trader	<input type="checkbox"/> Retail Trader	<input type="checkbox"/> Right to Use/Lease (Lessor)	<input type="checkbox"/> Works Contractor	<input type="checkbox"/> Exporter	<input type="checkbox"/> Importer	<input type="checkbox"/> Others (specify)
(Check <input checked="" type="checkbox"/> all applicable)							<input type="checkbox"/> Interstate Seller	<input type="checkbox"/> Interstate Purchaser

3. Constitution of Business (Check <input checked="" type="checkbox"/> one as applicable)	<input type="checkbox"/> Proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> HUF <input type="checkbox"/> Society <input type="checkbox"/> Others, please specify	<input type="checkbox"/> Private Ltd. Company <input type="checkbox"/> Government Company <input type="checkbox"/> Public Ltd. Company <input type="checkbox"/> Club	<input type="checkbox"/> Public Sector Undertaking <input type="checkbox"/> Government Corporation <input type="checkbox"/> Government Department <input type="checkbox"/> Trust
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4. Annual Turnover Category	Check <input checked="" type="checkbox"/> one	<input type="checkbox"/> Less than Rs. 20 lacs	<input type="checkbox"/> Rs. 20 lacs or above
(a) Turnover in preceding financial year	Rs.		
(b) Expected turnover in the current financial year	Rs.		

5. Type of Registration	Check <input checked="" type="checkbox"/> one	<input type="checkbox"/> Mandatory	<input type="checkbox"/> Voluntary
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6. Date from which liable for registration under Delhi Value Added Tax Act, 2004		/		/	
	Day		Month		Year
7. Security	(a) Amount of Security	Rs.			
	(b) Type of Security	<input type="checkbox"/> Dealer Surety	<input type="checkbox"/> Bank Guarantee	<input type="checkbox"/> Cash	
	(c) Date of expiry of Security, if in the shape of Bank Guarantee		/		/
		Day		Month	Year

8. Permanent Account Number of the applicant dealer (PAN)										
A. Whether name of Applicant Dealer (as provided above) is different from the 'Name Appearing on PAN Card'	<input type="checkbox"/> Yes <input type="checkbox"/> No									
B. If Yes, Name appearing on PAN Card										
C. Name of Business										
D. If the dealer is proprietorship concern	The name of proprietor									
	Proprietor's PAN									

9. Whether opted for Composition Scheme under section 16 of the Act?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
9A. If yes, rate of tax under Composition Scheme (Check <input checked="" type="checkbox"/> one or more as applicable) (attach relevant application)	<input type="checkbox"/> 1%	<input type="checkbox"/> 2% <input type="checkbox"/> 3% <input type="checkbox"/> 6%

10. Whether Registered under Central Excise Act	<input type="checkbox"/> Yes	<input type="checkbox"/> No
10A. If yes, Registration Number under Central Excise Act		
11. Whether Registered under Service Tax	<input type="checkbox"/> Yes	<input type="checkbox"/> No
11A. If yes, Registration Number under Service Tax		
12. Whether Registered for IEC	<input type="checkbox"/> Yes	<input type="checkbox"/> No
12A. If yes, IEC Code		

23. Verification

I/We _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory _____

Full Name (first name, middle, surname) _____

Designation/Status _____

Place _____

Date _____

Day

Month

Year

FORM DVAT-04

PART-B

Particulars of Person [Proprietor/ Karta/ Partners/ Directors in the Business / Members of Executive Committee of Societies, Clubs etc.] having Interest in the Business

(Furnish particulars on separate sheets for each person having interest in the business)

1. Full Name of Applicant Dealer
(Business Name)

2. Full Name of person having interest
in business
(provide in order of first name, middle
name, surname)

3. Date of birth

4. Gender (Check ☒ one)

☐

Male

☐

Female

5. Father's / Husband's name

First Name

Middle Name

Surname

6. E-mail address

7. Unique Identification
(AADHAAR) No.

8. PAN

9. Passport No.

10. Residential Address

(If different from principal place of
business)

Building Name/ Number
Area/ Road
Locality/
Market/City/Distt./State
Pin Code
Mobile Number
Telephone Number
Fax Number

11. Permanent Address

(If different from residential address)

Building Name/ Number
Area/ Road
Locality/
Market/City/Distt./State
Pin Code
Mobile Number
Telephone Number
Fax Number

Please affix a
passport size
photograph of
the person
whose
particulars are
being given in
this form

PART-D

Particulars Of Authorized Signatories

(Furnish Separate Form Giving Particulars of Each Authorized Signatory, In Case Of More Than One Authorized Signatories)

passport size
photograph of the
person whose
particulars are being
given in this form

1. Full Name of Applicant Dealer (Business Name)											
2. Name of Authorised Signatory (Provide in order of first name, middle name, surname) (Ref. Instruction No.9)											
3. Date of birth			/			/					
						4. Gender (Check <input checked="" type="checkbox"/> one)					
						<input type="checkbox"/> Male		<input type="checkbox"/> Female			
5. Father's / Husband's name											
			First Name			Middle Name			Surname		
6. E-mail address								7. Unique Identification (AADHAAR) No.			
8. PAN :								9. Passport No.			
10. Residential Address (If different from principal place of business)			Building Name/ Number Area/ Road Locality/ Market Distt. State Pin Code Mobile Number Telephone Number Fax Number								
11. Permanent Address (If different from residential address)			Building Name/ Number Area/ Road Locality/ Market Distt. State Pin Code Mobile Number Telephone Number Fax Number								
12. Whether having interest in other firm/company, registered in Delhi or outside Delhi.											
If yes, give details:											
(i) Name & address of firm/company											
(ii) TIN											
(iii) Status in that Firm/Company											
(iv) Registration Status (Regd /Cancelled)											

13. Declaration

I/We _____ hereby solemnly affirm and declare that the person named above is authorised to act as an authorised signatory for the above referred business for which application for registration is being filed/ is registered under the Delhi VAT Act, 2004. All his actions in relation to this business will be binding on us.

S.No.	Full Name (First name, Middle Name, Surname)	Designation/Status	Signature
1			
2			
3			
4			

14. Acceptance as an authorised signatory

I _____ hereby solemnly accord my acceptance to act as authorised signatory for the above referred business and all my acts shall be binding on the business.

Signature of Authorised Signatory _____

Full Name (first name, middle, surname) _____

Designation/Status _____

Place

Date

Day

Month

Year

Instructions for filling Registration Form (DVAT-04) (For details refer to Section 19 and Rule 12)

- Please fill in all the details in CAPITAL letters.
- Please note that you are mandatorily required to register if :
 - your turnover at any time during a financial year exceeds taxable quantum; or
 - you are liable to pay tax, or are registered or required to be registered under Central Sales Tax Act, 1956 ('Taxable quantum' is Rs. 20 lacs except in the case of an importer where it is NIL)
- Please note that irrespective of the quantum of turnover of the business, a dealer may apply for voluntary registration under the Delhi Value Added Tax Act, 2004.
- For field 2, an "importer" means -
 - a person who brings his own goods into Delhi; or
 - a person on whose behalf another person brings goods into Delhi; or
 - in the case of a sale occurring in the circumstances referred to in sub-section 2 of section 6 of the Central Sales Tax Act, 1956, the person in Delhi to whom the goods are delivered
- The application for registration under this Act should be filed within thirty days from the date of person becoming liable for payment of tax.
- Since PAN is mandatory, field 8 must be filled.
- For field 15, please fill the description of top five items on the basis of value of goods sold.
- In case of any change in these details, the dealer is required to intimate the department of the amendments within one month of the change. (please refer to section 21)
- Registration application should be verified and signed by the Authorized Signatory, who is:
 - in the case of an individual, the individual himself, and where the individual is absent from India, either the individual or some person duly authorised by him in this behalf and where the individual is mentally incapacitated from attending to his affairs, his guardian or any other person competent to act on his behalf;
 - in the case of a Hindu Undivided Family, a Karta and where the Karta is absent from India or is mentally incapacitated from attending to his affairs, any other adult member of such family;
 - in the case of a company or local authority, the principal officer thereof;
 - in the case of a firm, any partner thereof, not being a minor;
 - in the case of any other association, any member of the association or persons;
 - in the case of a trust, the trustee or any trustee; and

- (vii) in the case of any other person, the person competent to act on his behalf.
10. In case of partnerships, Part B is to be filled and signed by the managing partner plus top four other partners.
 11. In case of companies, Part B is to be filled and signed by the company secretary, the managing director and 3 other directors.
 12. If required, make additional copies of the Parts and attach with application form for registration (DVAT-04).
 13. An amendment would be required each time a person changes (and not when the details of an existing person change)
 14. In case of minors, the specimen signature of guardian/ trustee should be furnished.
 15. In case of Part D, it is to be filled and signed by the person whose details are given in the Part.
 16. Every sheet filled in the Parts has to be signed by the same person (authorised signatory) who has signed the registration application.
 17. In case any of the Parts not applicable, left the said Part blank.

Method of Calculating Security Amount

Prescribed Security Amount		(Rs)	1,00,000
Reduction sought (Maximum reduction available Rs. 50,000)			Rebate (Rs)
1	Proof of ownership of principal place of business		30,000
2	Proof of ownership of residential property by proprietor/ managing partner		20,000
3	Copy of passport of proprietor/ managing partner		10,000
4	Copy of Permanent Account Number in the name of the business allotted by the Income Tax Department		10,000
5	Copy of last electricity bill (The bill should be in the name of the business and for the address specified as the main place of business in the registration form)		10,000
6	Copy of last telephone bill (The bill should be in the name of the business and for the address specified as the main place of business in the registration form)		5,000

4. **Amendment in Form DVAT-07.-** In the principal Rules, in forms appended thereto, in Form DVAT-07, in Part-C, in all grids of row 2, for the words "Telephone Number" the words "Mobile Number" shall be substituted.
5. **Amendment in Form DVAT-52.-** In the principal Rules, in forms appended thereto, in Form DVAT-52, for the word "attach" the word "Furnish" and for the word "sheet" the words "Form DVAT-52" shall be substituted.
6. **Amendment in rule 14 –** In the principal Rules, in rule 14, in sub-rule(3), the following shall be inserted, namely: -

"Further, the dealer shall also prominently display his TIN and ward number outside the main entrance of all places of business in Delhi."
7. **Amendment in Form DVAT-06 -** In the principal Rules, in forms appended thereto, in Form DVAT-06, for the "Note", the following shall be substituted, namely: -

"Note: The registration certificate shall be prominently displayed at all places of business and it shall be produced on demand by any person exercising authority under the Act and Rules. The dealer shall also prominently display his TIN and ward number outside the main entrance of all places of business in Delhi. The failure to do these would result in cancellation of registration of dealer."

8. Amendment of rule 17.- In the principal Rules, in rule 17, -

- (i) for the word 'Publication' appearing in the title of the Rule, the word 'Hosting' shall be substituted.
- (ii) for the word 'publish' appearing after the word 'shall' the words 'host on the Department's website' shall be substituted.

9. Amendment of rule 27.- In the principal Rules, in rule 27, -

- (i) in sub-rule(1), in clause(i), after the word "Form", the words "and in the manner" shall be inserted.
- (ii) sub-rule (5) shall be omitted.

10. Amendment of rule 28.- In the principal Rules, in rule 28, -

- (i) For sub-rule (3), the following shall be substituted, namely.-

"A return referred to in sub-rule (1) or sub-rule (2) shall be furnished by transmitting the data in the return electronically on the Departmental website and thereafter submitting the Return Verification Form in Form DVAT-56, in duplicate, in the manner stated in Rule 63. Such return and the said Form shall be furnished by the dealer within twenty eight days from the end of the tax period. On submitting of Form DVAT-56, the Commissioner shall issue the acknowledgement with signature and stamp on one copy of the said Form;

PROVIDED that a dealer who has been registered for the first time under the Act shall furnish the return(s), the date of furnishing of which has already expired on the date of grant of registration certificate, within seven days from the date of such grant;

PROVIDED FURTHER that where the dealer fails to submit Form DVAT-56 and/or to obtain the acknowledgment, it shall be construed that no return has been furnished by the dealer for that tax period;

PROVIDED ALSO that the Commissioner, by an order, may exempt a dealer or class or classes of dealers from furnishing acknowledgment in Form DVAT-56 along with documents stated in sub-Rule-(3A), if the return under this rule is furnished with digital signatures, in accordance with the provisions contained in the Information Technology Act, 2000 (21 of 2000).

(3A) The verification of the return in Form DVAT-56, referred to in sub-rule (3), shall be accompanied by proof of payment of tax, interest or any other sum in Form DVAT-20, copy of the TDS Certificate(s), CC-01 and the documents, as specified in Form DVAT-56 or in the return Form."

(ii) In sub-rule (4), after the words "all returns", and before the words "relating" the words "including Return Verification Form in Form DVAT-56 and documents referred to in sub-rule(3A)," shall be inserted.

11. **Amendment of rule 59.-** In the principal Rules, in rule 59, for sub-rule(4), the following shall be substituted, namely:-

"Every person holding a TAN shall be required to file a quarterly return in Form DVAT-48 within a period of twenty eight days from the end of the quarter.

(5) An application for amendment and/or cancellation to an existing registration shall be made in Form DVAT-45A electronically, on the department website."

12. **Amendment of Form DVAT-48.-** In the principal Rules, in forms appended thereto,

for Form DVAT-48, the following shall be substituted, namely:-

Department of Value Added Tax
Government of NCT of Delhi

FORM DVAT - 48
[see Rule 59]

Form of Quarterly Return by the Contractee for the
quarter ending _____

1. Name of Contractee
2. Full Address

Building Name/
Number _____
Area/ Road _____
Locality/ Market _____
Pin Code _____
Telephone No. _____

3. Tax Deduction Account Number _____

4. Details of payments made to Contractors and of tax deducted at source (as per Table below)

Table

Sl. No.	Name & Address of Contractor	Regn. No./TIN of contractor	Amount credited / paid	Date on which amount credited or paid	Amount of tax deducted	Date on which tax deducted	TDS Certificate No. & date	Challan no. and date on which TDS was paid to the credit of the Government Treasury	Name and address of the Bank	In case of book adjustment, mention the bill no. and PAO No.
1	2	3	4	5	6	7	8	9	10	11

5. List of all contracts awarded during the quarter:

List of all contracts awarded during the quarter:											
Name & Address of Contractor	Contractor's TIN	Gross value of the entire contract	Value of contract awarded to the contractor	Cumulative Value of contract executed by the contractor up to the quarter	Single project sub divided into two separate contracts i.e. for supply and labour to one contractor			Site address(es) where the work is being executed	Start date of contract	End date of contract	Value of goods supplied free of cost by the contractee which is deductible from the bill of the contractor
					Supply contract		Amount of Labour contract				
					A mount	Tax rate					
1	2	3	4	5	6	7	8	9	10	11	12

I/We _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.
Signature of the person responsible for
Deducting at Source

Enclosed: Copy of the challan for payment of tax deducted and TDS certificates

13. **Insertion of New DVAT Form 45A** - In the principal Rules, in forms appended thereto, after Form DVAT-45, the following DVAT Form shall be inserted, namely:-

[See Rule 59]
**Application for Cancellation/Amendment(s) in particulars subsequent to allotment of
Tax Deduction Account Number (TAN) under Delhi Value Added Tax Act, 2004**

Type of Application	(tick <input checked="" type="checkbox"/> as applicable)										<input type="checkbox"/> Amendment	<input type="checkbox"/> Cancellation
Date of amendment /cancellation (mm/dd/yyyy)				/			/					

(i) In case of amendment of existing particulars, please fill column no.1 and thereafter only those fields that are to be amended. All other fields should be left blank.

(j) In case of cancellation; fill all the columns and also enclose original Form DVAT-45.

[illegible]

5. Verification

I/We

_____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised
Signatory

Full Name (first name,
middle, surname)

Designation

Place

Date

Day

Mont
h

Year

14. **Amendment of rule 63.**- In the principal Rules, in rule 63, in sub-rule(1), for clause (c), the following shall be substituted, namely:-

- (c) "such other means as the Commissioner may notify, including electronic transmission of data, on the departmental website, from the date and manner notified by the Commissioner in this regard,:

PROVIDED THAT the Commissioner may require any person or all persons, responsible for making payment to any contractor, to issue Form DVAT-43 and also furnish return in Form DVAT-48 electronically, on the departmental website, from the date and manner, as may be notified by the Commissioner in this regard."

“

Refund Claimed?
☐ Yes
☐ No

Original/Revised

Specify the reasons for revision

R1 Tax Period	From			/			/			T		/			/		
		Dd			mm			yy		O			dd			mm	

[illegible]

R3 Description of top items you deal in (In order of volume of sales for the tax period or till the aggregate of sale volume reaches at least 80% - 1-highest volume to 5-lowest volume)	Sl. No.	Commodity Code	Description of Goods	Tax Rate	% of sale volume	Tax contribution
	1					
	2					
	3					
	4					
	5					
					Total GTO	

[illegible]

R5 Computation of output tax	Turnover (Rs.)										Output tax (Rs.)									
R5.1 Goods taxable at 1%																				
R5.2 Goods taxable at 5%																				
R5.3 Goods taxable at 12.5%																				
R5.4 Goods taxable at 20%																				
R5.5 Works contract taxable at 5%																				
R5.6 Works contract taxable at 12.5%																				
R5.7 Exempted sales/other deduction claimed																				
R5.7(1) Sale of Diesel & Petrol as have suffered tax in the hands of various Oil Marketing Companies in Delhi.																				
R5.7(2) Sales within Delhi against Form 'H'																				
R5.8 Output Tax before adjustments	Sub Total																			
R5.9 Adjustments to output tax (Complete Annexure and enter Total A2 here)																				
R5.10 Total Output Tax (R5.8 + R5.9)																				

Total A2 from Annexure from

R6 Turnover of Purchases in Delhi (excluding tax) & tax credits	Purchases (Rs.)	Tax Credits (Rs.)
R6.1 Capital goods		
R6.2 Other goods		
R6.2(1) Goods taxable at 1%		
R6.2(2) Goods taxable at 5%		
R6.2(3) Goods taxable at 12.5%		
R6.2(4) Goods taxable at 20%		
R6.2(5) Works contract taxable at 5%		
R6.2(6) Works contract taxable at 12.5%		
R6.2(7) Exempted purchase		
R6.2(8) Purchase from Unregistered dealers		
R6.2(9) Purchase of Diesel & Petrol taxable in the hands of various Oil Marketing Companies in Delhi		
R6.2(10) Purchases within Delhi against Form 'H'		
R6.3 Tax credit before adjustments	Sub Total	
R6.4 Adjustments to tax credits (Complete Annexure and enter Total A4 here)		
R6.5 Total Tax Credits (R6.3 + R6.4)		

Total A4 from Annexure from

R7.1 Net Tax	(R5.10) - (R6.5)	
R7.2 Interest @ _____ % if payable	(B)	
R7.3 Penalty, if payable	©	
R7.4 Tax deducted at source (attach TDS certificates (downloaded from website) with Form DVAT 56)		
Sl. No.	Form DVAT-43 ID No.	Date
		Amount
R7.5 Tax credit carried forward from previous tax period		
R7.6 Adjustment of excess balance under CST towards DVAT liability		
R7.7 Balance payable [(R7.1+R7.2+R7.3) - (R7.4+R7.5 +R7.6)]		
R7.8 Amount deposited by the dealer (attach proof of payment with Form DVAT-56)		
S.No.	Date of deposit	Challan No.
		Name of Bank and Branch
		Amount (Rs.)
R8 Net Balance*		(R7.7-R7.8)

* The net balance should not be positive as the amount due has to be deposited before filing the return.

IF THE NET BALANCE ON LINE R8 IS NEGATIVE, PROVIDE DETAILS IN THIS BOX	
R9 Balance brought forward from line R8 (Positive value of R 8)	
R9.1 Adjusted against liability under Central Sales Tax	
R9.2 Refund Claimed	
R9.3 Balance carried forward to next tax period	

IF REFUND IS CLAIMED, PROVIDE DETAILS IN THIS BOX (Also fill Annexure-2E)	
R10 Details of Bank Account	
R10.1 Account No.	
R10.2 Account type (Saving/Current etc.)	
R10.3 MICR No.	
R10.4	
(a) Name of Bank	
(b) Branch Name	

R11 Inter-state trade and exports/ imports	Inter-state Sales / Exports	Inter-state Purchases / Imports
R11.1 Against C Forms		
R11.2 Against C+E1/E2 Forms		
R11.3 Inward/outward Stock Transfer against F Forms		
R11.4 Against H Forms		
R11.5 Against I Forms		
R11.6 Against J Forms		
R11.7 Exports to / Imports from outside India		
R11.7(1) Exempted sale/purchase including High Sea Sale etc.		
R11.8 Other (not supported by any Form)		
R11.9 Capital goods		
R11.10 Total		

I/We

Signature of Authorised Signatory

Designation/Status[illegible]

Date _____

Day

Month

Year

1. Please complete all the applicable fields in the Form.
2. The fields, which are not applicable, may be left blank.
3. Return should be filed electronically, on the departmental website, within the stipulated period as prescribed under rule 28 of the DVAT Rules
4. For reporting adjustments, please use the following convention:
 - (a) Data in field A3.2, A3.3, A3.4 and A3.14 in Annexure attached to DVAT-16 will only be populated on the basis of data transmitted online in Annexure 2C.
 - (b) Data in field A1.1, A1.2, A1.3, A1.4 and A1.8 in annexure attached to DVAT-16 will only be populated on the basis of data transmitted online in Annexure 2D.
5. Transmit (i) quarter wise and invoice wise Purchase and Sales data maintained in Form DVAT-30 & 31 OR (ii) quarter wise and dealer wise summary of purchase and sales in Annexure-2A & 2B appended to this Form. Purchase/Sale made from un-registered dealers may be entered in one row for a quarter. However, sale detail of goods sold to Embassies/Organisations specified in Sixth Schedule should be reported invoice wise or Embassies/Organisations wise, as the case may be.
6. Works Contractors should enter gross turnover during the tax period including labour, services and consumables in the return and claim exemption for service charges etc. by reflecting it under item R5.7.
7. Copies of contract(s) and bills issued by sub-contractor, on the basis of which deductions from Gross turnover have been claimed is to be submitted electronically, in PDF Format on the departmental website.
8. Copies of contract(s) and bills issued during the tax period to customers to whom goods on right to use basis has been provided electronically, in PDF Form on the departmental website.
9. In case of refund, the information in Annexure -2E appended to this Form should be furnished electronically, on departmental website, at the time of filing online return.

Annexure -1

(To be furnished with the return where adjustments in Output Tax or Tax Credits are made)

A1 Adjustments to Output Tax

Nature of Adjustment	Rate of tax (1,5,12.5, 20) %	Increase in Turnover	Decrease in Turnover	Increase in Output Tax (A)	Decrease in Output Tax (B)
A1.1 Sale cancelled [Section 8(1) (a)]					
A1.2 Nature of sale changed [Section 8(1) (b)]					
A1.3 Change in agreed consideration [Section 8(1) (c)]					
A1.4 Goods sold returned [Section 8(1)(d)]					
A1.5 Bad debts written off [Section 8(1) (e) and Rule 7A]					
A1.6 Bad debts recovered [Rule 7A(3)]					
A1.7 Tax payable on goods held on date of cancellation of registration (Section 23)					
A1.8 Other adjustments , if any (specify)					
Total					
A2 Total net increase / (decrease) in Output Tax (A-B)					

A3 Adjustments to Tax Credits

Nature of Adjustment	Rate of tax (1,5,12.5, 20) %	Increase in Turnover	Decrease in Turnover	Increase in Tax Credit (C)	Decrease in Tax Credit (D)
A3.1 Reduction in Input Tax Credit due to sale of goods at price lower than the purchase price [Section 10(5)]					
A3.2 Receipt of debit notes from the seller [Section 10(1)]					
A3.3 Receipt of credit notes from seller [Section 10(1)]					
A3.4 Goods purchased returned or rejected [Section 10(1)]					
A3.5 Change in use of goods, for purposes other than for which credit is allowed [Section 10(2)(a)]					
A3.6 Change in use of goods for purposes for which credit is allowed [Section 10(2)(b)]					
A3.7 Tax credit disallowed in respect of stock transfer out of Delhi [Section 10(3)]					
A3.8 Tax credit for Transitional stock held on 1 st April 2005 (Section 14)					
A3.9 Tax credit for purchase of Second-hand goods (Section 15)					
A3.10 Tax credit for goods held on the date of withdrawal from Composition Scheme [Section 16]					
A3.11 Tax credit for trading stock and raw materials held at the time of registration (Section 20)					
A3.12 Tax credit disallowed for goods lost or destroyed (Rule 7)					
A3.13 Tax credit adjustment on sale or stock transfer of capital goods [Section 9(9)(a)]					
A3.14 Second or Third instalment of balance tax credit on capital goods. [Section 9(9)(a)]					

Annexure – 2A
(See instruction 6)
SUMMARY OF PURCHASE / INWARD BRANCH TRANSFER REGISTER
(Quarter wise)
(To be filed along with return)

TIN: _____ Name of the Dealer: _____

Address: _____ Purchase for the tax period: From ____ to ____

Summary of Purchase (As per DVAT-30)

(All amounts in Rupees)

S.No.	Quarter Year	&	Seller's TIN	Seller's Name	Rate of Tax on the Item under Delhi Value Added Tax Act, 2004 (0, 1, 5, 12.5, 20) (%)
1	2	3	4	5	6

Purchase not eligible for credit of Input Tax											
Import from Outside India	High Sea Purchase	Purchase from exempt units	Purchase from Unregistered Dealer/ Composition Dealer/Non- creditable goods(Schedule -VII)/Tax free goods/Petrol & Diesel from Oil Marketing Companies in Delhi	Purchase from Goods against retail invoices	Capital Goods	Inter-State Purchase/Stock Transfer					
						Inter State Purchase			Stock Transfer		
						C- Form	H- Form(i ncludin g local)	C/E1/ E2 Form	None	Branch Transfe r	Consign ment Transfer
6	7	8	9	10	11	12	13	14	15	16	17

Purchase Eligible for Credit of Input Tax								
Capital Goods				Others				
Rate of Tax	Purchase Amount	Input Tax Paid	Total Purchase (including Tax)	Type of Purchase	Purchas e Amount	Rate of Tax	Input Tax Paid	Total Purchase including Tax
				Purchase of Goods/ from sub- contractor(Works Contract)				
18	19	20	21	22	23	24	25	26

Note:- Data in respect of unregistered dealers may be consolidated tax rate wise for each Quarter

Signature of Dealer /
Authorized Signatory

Annexure – 2B
(See instruction 6)
SUMMARY OF SALE / OUTWARD BRANCH TRANSFER REGISTER
(Quarter wise)
(To be filed along with return)

TIN:

Name of the Dealer:

Address:

Sale for the tax period: From ____ to ____

Summary of Sales (As per DVAT-31)

(All amounts in Rupees)

S. No.	Quarter & Year	Buyer's TIN	Buyer's Name	Rate of Tax on the Item under Delhi Value Added Tax Act, 2004 (0, 1, 5, 12.5, 20) (%)	Inter-state Branch/ Consignment Transfer	Export out of India	High Sea Sales
1	2	3	4	5	6	7	8

Interstate Sales					
Goods Type	Form C/H/I/J/E1/E2/None	Rate of Tax	Sales Price (Excluding CST)	Central Sales Tax	Total
Capital Goods / Others					
9	10	11	12	13	14

Local Sales					
Type of Sale	Rate of Tax	Sales Price (Excluding VAT)	Output Tax	Total (including VAT)	Sale of Diesel & Petrol as have suffered tax in the hands of various Oil Marketing Companies in Delhi
Sale of Goods/ from sub-contractor (Works Contract)					
15	16	17	18	19	20

Note:- Data in respect of unregistered dealers may be consolidated tax rate wise for each Quarter.

Signature of Dealer /
Authorized Signatory

Department of Value Added Tax

Government of NCT of Delhi

Annexure 2C

[See Rule 42]

Details of Debit/Credit Notes related to purchases**(To be filed along with return)**

Registration Number: _____

Name of dealer: _____

Tax period From(dd/mm/yy) _____ To(dd/mm/yy) _____

Address: _____

Method of accounting: Cash / Accrual

Date of issue	Debit / credit note / voucher no.	Amount of the relevant tax invoice affected by the credit/debit note	Month which Invoice relates to	TIN
1	2	3	4	5

Amount of debit note	Amount of the variation to the tax amount shown on the tax invoice.	Amount of credit note	Amount of the variation to the tax amount shown on the tax invoice.	Relevant column of Annexure attached with DVAT-16 i.e A3.2, A3.3, A3.4 and A3.14
6	7	8	9	10

Signature of Dealer/
Authorised Signatory**Department of Value Added Tax**

Government of NCT of Delhi

Annexure 2D

[See Rule 42]

Details of Debit/Credit Notes related to sales**(To be filed along with return)**

Registration Number: _____

Name of dealer: _____

Tax period From(dd/mm/yy) _____ To(dd/mm/yy) _____

Address: _____

Method of accounting: Cash / Accrual

Date of issue	Debit / credit note / voucher no.	Amount of the relevant tax invoice affected by the credit note or debit note	Month which Invoice related-	TIN
1	2	3	4	5

Amount of debit note	Amount of the variation to the tax amount shown on the tax invoice.	Amount of credit note	Amount of the variation to the tax amount shown on the tax invoice.	Relevant Column of Annexure attached with form DVAT-16 i.e field A1.1/A1.2/A1.3/A1.4 and A1.8
6	7	8	9	10

Signature of Dealer/ Authorised Signatory

(TO BE FILLED, IN CASE OF REFUND CLAIM)

[illegible]

Sl. No.		CLAIMANTS INPUT						
1.	Is the applicant dealer presently functioning at the above address ?	<div>Functioning : Yes No</div> <div>If No, closed since :</div>						
2.	a) Details of demand/ outstanding dues pending against the dealer under the DVAT Act and/or CST Act.	Period				Outstanding Amount		
						DST Act	DVAT Act	CST Act
	1.							
	2.							
	3.							
	b) Please furnish details of objections/ appeal filed, if any	Objection No./Appeal No. (whichever is applicable)	Outstanding demand	Period to which demand pertains	Whether stay granted	DVATAT	High Court	Supreme Court
3.	Details of surety / Bank Guarantee(BG) filed.	Amount	Type of Guarantee			Valid till (date)		
			Dealer Surety	Bank Guarantee	Cash			
4.	a) Whether all requisite statutory forms filed for concessional sales?	<input type="checkbox"/> Yes <input type="checkbox"/> No						
	b) Is DVAT 51 filed?	<input type="checkbox"/> Yes <input type="checkbox"/> No						
	c) Is CD1 filed?	<input type="checkbox"/> Yes <input type="checkbox"/> No						
	d) Details of pending forms/declarations.	Sale against	Amount of Total Sale	Amount of Forms/Declarations furnished	Amount of Forms/Declarations Pending	Return periods for which forms are pending		
		'C' Form						
		'F' Form						
		'H' Form						
		'I' Form						
	e) Whether outside branch/consignment agent to which goods have been transferred declared to department?	<input type="checkbox"/> Yes <input type="checkbox"/> No						
5.	a) Are you willing to wait for refund till all statutory Forms are received?	<input type="checkbox"/> Yes <input type="checkbox"/> No						
	b) Are you willing to surrender proportionate refund against statutory form yet to be received?	<input type="checkbox"/> Yes <input type="checkbox"/> No						

6.	Total value of purchases covered under schedule VII of DVAT Act 2004 (e.g. automobiles, fuels, electronic goods, office equipment, air conditioners etc.).	Amount of purchases	ITC claimed
7.	Have you claimed ITC on (Check the relevant ones)	<input type="checkbox"/> Consumed Goods <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Consumed DEPB <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> On sales made by Composition Dealer <input type="checkbox"/> Yes <input type="checkbox"/> No	
8.	a) Was there any sales promotion scheme, such as one for one free?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
	b) Has ITC been reduced on free sales?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
9.	Have you sold goods at below purchase price? (section 10 DVAT Act). If yes, specify amount.	<input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, Amount:	

16. Amendment of Form DVAT-17.- In the principal Rules, in forms appended thereto, for Form DVAT-17, the following shall be substituted, namely:-

Ward No. _____

Refund Claimed?
<input type="checkbox"/> Yes
<input type="checkbox"/> No

Department of Trade and Taxes
Government of NCT of Delhi
Form DVAT 17

[See Rule 28]

Composition Tax Return Form under the
Delhi Value Added Tax Act, 2004

Original/Revised
If revised –
(i) Date of filing original return _____
(ii) Acknowledgement Receipt No. _____
(iii) Date of discovery of mistake or error _____
Specify the reasons for revision

R1 Tax Period	From		/		/		T		/		/	
		Dd		mm		yy	o	dd		mm		yy

R2.1 TIN																			
R2.2 Full Name of Dealer																			
R2.3 Address																			
R2.4 Mobile No.																			

R3 Description of top categories of works contract you deal in having different composition rates or till the aggregate of sale volume reaches at least 80% (In order of volume of turnover for the tax period 1-highest volume to 3-lowest volume)	Sl. No.	Description	Composition Tax Rate	% of Sales Volume	Tax contribution
	1				
	2				
	3				

Turnover of Purchases in Delhi					
Purchases against tax invoice/retail invoice	Exempted goods	Purchases from Unregistered Dealer	Works executed by contractor	Sub-contractors under composition scheme (CC 01)	Total Purchases including Tax
			Sub contractor s paying tax as per Section 3 of the Act		
6	7	8	9(a)	9(b)	10

Inter State Purchases/Stock Transfer				
Purchases against 'C' Form	Inward Stock Transfer against 'F' Form	Import from Outside India	Others (not supported by forms)	Total (including tax)
11	12	13	14	15

Note:- Data in respect of unregistered dealers may be consolidated tax rate wise for each quarter.

Signature of Dealer /
Authorized Signatory

Annexure – 2B
(See instruction 4)
SUMMARY OF SALE REGISTER
(Quarter wise)
(To be filed along with return)

TIN: _____
Address: _____
Name of the Dealer: _____
Sale for the tax period: From _____ to _____

Summary of Sales (As per DVAT-31)

(All amounts in Rupees)									
S. No.	Quarter & Year	Buyer's TIN	Buyer's Name	Details of Composition Transaction / Works Contract Executed					
				Category of Contract (if applicable)	Rate of Composition	Turnover	Composition Tax	Form DVAT 43 ID No.	Date
1	2	3	4	5	6	7	8	9	10

Local Sale of Scrap/Capital Goods etc.(See sl. no.9 of modalities of composition scheme)		
Sale Price (Excluding VAT)	Rate of Tax	Output Tax
11	12	13

Signature of Dealer/
Authorised Signatory

17. **Insertion of New DVAT Form 56** - In the principal Rules, in forms appended thereto, after Form DVAT-55, the following DVAT Form shall be inserted, namely:-

“ **Refund Claimed?**
☐ Yes
☐ No

Department of Value Added Tax
Government of NCT of Delhi

FORM DVAT – 56
[see Rule 28(3)]

RETURN VERIFICATION FORM

Ward No. _____

Original/Revised

If revised –

(iii) Date of filing

original return _____

(iv) Acknowledgement

Receipt No. _____

(iii) Date of discovery of
mistake or error _____

Specify the reasons for revision

1. Tax Period	From		/			To		/		
		dd		mm	yy		dd		mm	yy
2. TIN										
3. Full Name of Dealer										
4. Address										
5. Mobile No.										

6. Type of Returns	DVAT-16	Yes/No	DVAT-17	Yes/No	CST	Yes/No
---------------------------	----------------	---------------	----------------	---------------	------------	---------------

	DVAT	CST	Total
7. Turnover			
8. Exemptions /deductions claimed			
9. Taxable Turnover			
10. Gross Output Tax			
11. Adjustment to Output Tax			
12. Gross Input Tax			
13. Adjustment to Input Tax			
14. Tax payable			
15. Tax Deposited			
16. TDS Claimed			
17. Amount carried forward			
18. Refund Claimed			
19. Purchases against declaration forms			
20. Sales against declaration forms			

21 Verification

I/We _____ hereby solemnly affirm that to the best of my knowledge and belief, the information given in the return and the Annexures thereto which have been transmitted electronically by me vide acknowledgement number mentioned above is correct and complete and that the amount of Gross Turnover and other particulars shown therein are truly stated and are in accordance with the provisions of the Delhi Value Added Tax Act, 2004 and the Central Sales Tax Act, 1956, in respect of turnover chargeable to Delhi VAT/CST for the tax period stated in this form. I further declare that I am competent to make this return and verify it. I am enclosing copies of DVAT-20, TDS Certificate and CC-01, in respect of above tax period and also original Form 'H' (____ in number) for penultimate export to the exporters in Delhi, pertaining to the previous quarter(s).

Signature of Authorised Signatory _____

Full Name (first name, middle, surname) _____

Designation/Status _____

Place																			
-------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Date									
	Day		Month			Year			

<u>for Delhi VAT Office use</u>	
<u>Acknowledgment</u>	
Ward/Office	
Initials.....	

By order and in the name of the Lt. Governor
of the National Capital Territory of Delhi,


(Ravinder Kumar)
Dy. Secretary VI (Finance)

No.F.3(4)/Fin.(Rev-I)/2013-14/ DS VI/519

Dated 09/07/2013

Copy forwarded for information to:-

1. The Principal Secretary (GAD), Government of NCT of Delhi in duplicate with the request to publish the notification in Delhi Gazette Part-IV (extraordinary) in today's date.
2. The Principal Secretary to the Hon'ble Lieutenant Governor, Delhi.
3. The Principal Secretary to the Hon'ble Chief Minister, Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
4. The Principal Secretary (Finance), Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
5. The Commissioner, Value Added Tax, Vyapar Bhawan, I.P. Estate, New Delhi.
6. The Secretary (Taxation), L-Block, Vikas Bhawan, New Delhi.
7. The P.A. to the Leader of Opposition, 29, Delhi Legislative Assembly, Old Secretariat, Delhi.
8. The Additional Secretary (Law), Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
9. OSD to Chief Secretary, Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
10. The Registrar, Delhi Value Added Tax Appellate Tribunal, Vyapar Bhawan, I.P. Estate, New Delhi.
11. VAT Officer (Policy), Department of Trade and Taxes, Government of NCT of Delhi, Vyapar Bhawan, New Delhi.
12. VATO (Systems).
13. Guard File.
14. Website.


(Ravinder Kumar)
Dy. Secretary VI (Finance)