

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.3(393)/Policy/VAT/2013/311-317

Dated: 21/08/2014

CIRCULAR NO.9 of 2014-15

Sub: Furnishing of advance information in respect of functions organised in Banquet Halls, Farm houses, Marriage/Party Halls, Hotels and Open Ground etc.

This department vide Notification No.3(393)/VAT/2013/1085-1096 dated 19/02/2013, directed the owner/lessee/custodian of the venue where programmes/functions are to be organised in the Banquet Halls, Farm Houses, Marriage/Party Halls, Hotels, Open Ground etc, where food and/or liquor items are to be supplied/provided and cost of booking exceeds rupees one lakh per function to get themselves enrolled by filing form BE-1 and thereafter to submit return in Form BE-2 at least 3 days before first day of a month and for second fortnight by 12th of the month.

This notification was made effective from the 2nd fortnight of January, 2014 vide Notification dated 27/12/13. All concerned are hereby directed to file the requisite information in Form BE-1 and BE-2 in a timely manner to avoid imposition of penalty under section 86 of the DVAT Act, 2004.

This issues with prior approval of the Commissioner, VAT.



(Sanjeev Ahuja)

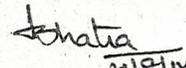
Spl.Commissioner(Policy)

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Copy forwarded for information and necessary action to:

1. All Spl./Addl./Joint Commissioners, Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan I.P.Estate, New Delhi-02.
2. Dy. Director (Policy), Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-02.
3. Programmer (EDP), Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-02 for uploading the circular on the website of the department.
4. The President/General Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P.Estate, New Delhi.
5. All Assistant Commissioners/AVATOs Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-02 with the request to serve notices on all enrolled BE-1 entities to file BE-2 forms through VATIs, if they are not filing.
6. PS to the Commissioner, VAT Department of Trade and Taxes, GNCT of Delhi Vyapar Bhawan, I.P.Estate, New Delhi-02.
7. Guard File.



(Rajesh Bhatia)

357/EDP
21/8/14