

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI

DEPARTMENT OF TRADE & TAXES

(POLICY BRANCH)

VYAPAR BHAWAN: I.P. ESTATE: NEW DELHI-110002.

No.F.3(521)/Policy/VAT/2015/ 308-15

Dated: 26-05-2017

CIRCULAR NO. 7 OF 2017-18

Subject:- Grant of Registration under DVAT & CST.

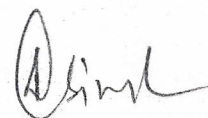
In continuation of Circular No.24 of 2016-17 dt. 23.02.2017 (issued vide No.F.3(521)/Policy/VAT/2015/1200-1205), on the issue of grant of online registration under DVAT/CST Act, it is clarified that in respect of dealers who have been issued Provisional Registration pursuant to earlier Circular No. 3 of 2015-16 dt. 27.04.2015 (upto the issuance of circular No.24 of 2016-17 dt. 23.02.2017), but the signed copy of registration certificate (DVAT-06) has not yet been issued due to pending VATI verification, the Assessing Authority/Ward Incharge shall process and issue signed copy of R.C.(DVAT-06) after due verification of registration application (DVAT-04) under DVAT Act and Form-A under CST Act and all requisite documents, without any field verification by the VATI. In case of any deficiency in the requisite documents submitted by the applicant dealer, the Assessing Authority shall provide an opportunity to the dealer for removal of deficiency thereof.

The Assessing Authority shall take appropriate decision in accordance with the relevant provisions of DVAT Act, 2004 read with DVAT Rules, 2005.

All Zonal Incharges shall monitor and ensure that the pending R.C.s of above category are issued to the applicant dealers at the earliest.

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However, the aforesaid instructions shall not preclude Assessing Authority of the Ward from conducting VATI inspection after the issue of Registration Certificate and to take appropriate action/decision as per the provisions of DVAT/CST Act and concerned Rules.



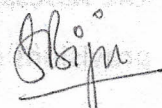
(Ranjeet Singh)
Joint Commissioner (Policy)

No.F.3(521)/Policy/VAT/2015/ 308-15

Dated: 26-5-17

Copy forwarded for information and necessary action to:-

1. All Spl./Addl./Joint Commissioners, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-110 002.
2. Joint Commissioner(Policy), Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-110 002.
3. Joint Commissioner (System) with the request to make necessary modifications in the System.
4. ✓ Programmer(EDP), Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-110 002 for uploading the Circular on the website of the department.
5. All Assistant Commissioners/AVATOs, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-110 002 through Zonal incharges.
6. The President/General Secretary, Sales Tax Bar Association(Regd.), Vyapar Bhawan, I.P. Estate, New Delhi.
7. PS to the Commissioner, VAT Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-110002.
8. Guard File.



(Sushita Bijju)
Asstt. Commissioner(Policy)

SACMS

AP(RR)