

**GOVERNMENT OF NCT OF DELHI**  
**DEPARTMENT OF TRADE & TAXES**  
**(POLICY BRANCH)**

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

No.F.3(750)/POLICY/VAT/2017 /35-41

Dated: 06-06-2017

**CIRCULAR NO. 8 OF 2017-18**

**Sub.: Guidelines relating to downloading of Statutory Forms – Modification thereof.**

In supersession of Circular No.1 of 2016-17 (issued vide No.F.3(750)/POLICY/VAT/2017/04-10 dated 03.04.2017), the following criteria are laid down to curb the misuse of the facility of auto downloading of Statutory Forms provided at the dealer's end in the online module. The system/EDP branch will put a block on this facility and the Assessing Authority/Ward Incharge may take appropriate action on such blocked forms after verifying the due purchases viz a viz the sales and other relevant documents.

The below mentioned criteria would be applicable to only those dealers who have been granted Provisional Registration or Final Registration Certificate on or after 01.04.2015:-

1. Dealers who have reflected High GTO and Nil/Negligible tax. High GTO/Nil tax cases shall be construed to mean GTO equal to or more than Rs. 1 Crore and total tax paid equal to or less than 0.5% of the GTO (both conditions essential).
2. Dealers who have not filled up the Bank Account No., E-mail ID, Mobile Number & UID (AADHAR) Number in their Dealer Credential.
3. Dealers who have not filed DP-1 form till date.

In case any SMS/E-mail alerts regarding the download of Statutory Forms in excess of Rs. 10 Lakhs, is received by the Ward Incharges and the transaction appears unusual/suspicious, the matter should be reported to the Zonal Incharge concerned and further action taken according to law. Furthermore, there must be an immediate blocking of the TIN of this dealer the very next day, to be followed by a physical inspection of the firm by the VATI, as well as issue of notice u/s 59(2) of the DVAT Act, 2004 by the VATO concerned, directing the dealer to produce, within a period of 15 days, the requisite documents, to substantiate the transactions/purchase, that relate to the form(s) downloaded.

If the dealer fails to reply/respond within the time stipulated, the process should be immediately initiated for declaring the Statutory Forms obsolete and invalid,

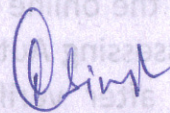


invoking the relevant provisions of the DVAT/CST Act and Rules and a notice to the effect be duly issued/served on the dealer in the manner envisaged in the Act/Rules. The respective State Authorities shall also be informed of the action taken.

If the dealer is not found functioning/existing at the given address, a Show Cause Notice may be issued/served forthwith, in Form DVAT-10, thereby affording the dealer an opportunity of being heard. If no response is forthcoming or reply received is not to the satisfaction of the Assessing Authority, then Form DVAT-11 may be issued/served, cancelling the registration of the dealer as well as initiating the other possible actions towards recovery of any amount of tax, interest, penalty and other amounts due.

All the Assessing Authority/Ward Incharges are directed to take note of the above instructions.

This issues with the approval of Commissioner, VAT.



(Ranjeet Singh)

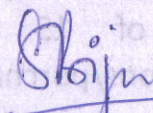
Joint Commissioner(Policy)

No.F.3(750)/POLICY/VAT/2017 35-44

Dated: 06-06-2017

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



(Sushita Biju)

Asstt. Commissioner(Policy)