

(TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE EXTRAORDINARY)
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
DEPARTMENT OF TRADE & TAXES
(POLICY BRANCH)

VYAPAR BHAWAN : I.P.ESTATE: NEW DELHI -110 002

No.F.3(556)/Policy/VAT/2015/

1271-82

Dated: 8-1-16

NOTIFICATION

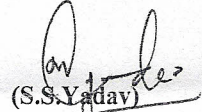
In exercise of the powers conferred upon me by Rule 8A of the Central Sales Tax (Delhi) Rules, 2005 and in partial modification of Notification No.F.7(466)/Policy/ VAT/2012/532-542 dated 27/08/2012, I, S.S.Yadav, Commissioner, Value Added Tax., Government of National Capital Territory of Delhi, hereby specify conditions for downloading the Central Statutory forms online as under:

The facility of auto-downloading of the forms shall not be available to the dealer for the tax period in cases in which the ratio of sale to purchase, including stock transfer and local transactions, falls below 45%. The statutory forms in such cases shall be available for auto-downloading on the basis of sale and purchase of next quarter. In other words, ratio of sale to purchase shall be worked out for both the quarters cumulatively. If the ratio still falls below 45%, then forms shall be allowed to be downloaded on the basis of sale to purchase ratio of third quarter and so on. The purchase of capital goods shall be kept out of the proposed mechanism which shall be available only to eligible dealers. The download of forms shall also be further subject to the following checks/in addition to conditions laid down in the aforesaid Rules:

1. Items should be allowed on the R.C.
2. The dealer for whom forms are obtained should not be cancelled dealer.
3. There is no adverse material on record.

Rest of the contents of the above said Notification shall remain the same.

This notification shall come into force with immediate effect.


(S.S. Yadav)

Commissioner, Value Added Tax

Dated: 8-1-16

No.F.3(556)/Policy/VAT/2015/

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Copy forwarded for information and necessary action to:

1. The Principal Secretary (Finance), Finance Department, Govt. of NCT of Delhi, Delhi Sachivalaya, New Delhi-02.
2. The Principal Secretary (GAD), Govt. of NCT of Delhi, Delhi Sachivalaya. New Delhi one spare copy for publication in Delhi Gazette Part-IV(extraordinary) in today's date.
3. The Principal Secretary to the Chief Minister, Govt. of NCT of Delhi, Delhi Sachivalaya, New Delhi-02.
4. All Special/Addl./Joint Commissioners, Department of Trade & Taxes, Vyapar Bhawan, I.P.Estate, New Delhi.
5. The President/Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P.Estate, New Delhi
6. The Registrar, VAT Appellate Tribunal, Department of Trade & Taxes, Vyapar Bhawan, I.P.Estate, New Delhi.
7. The Addl.Commissioner (PR), Department of Trade & Taxes, Vyapar Bhawan,, I.P.Estate, New Delhi to arrange to give wide publicity to this notification.
8. The Joint Director (IT), Department of Trade & Taxes, Vyapar Bhawan, I.P.Estate, New Delhi to upload the Notification on the website of the Department.
9. The Joint Director (Policy), Department of Trade & Taxes, Vyapar Bhawan, I.P.Estate, New Delhi.
10. All Asstt.Commissioners/AVATOs Department of Trade & Taxes, Vyapar Bhawan, I.P.Estate, New Delhi through their Zonal Incharge.
11. P.S to the Commissioner, Department of Trade & Taxes, Department of Trade & Taxes, Vyapar Bhawan, I.P.Estate, New Delhi.
12. Guard File.


(B.R. Meena)

Asstt.Commissioner(Policy)