

**GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI**  
**DEPARTMENT OF TRADE AND TAXES**  
**VYAPAR BHAWAN, I.P.ESTATE, NEW DELHI-110 002**

No. F.3(556)/Policy/VAT/2015/1366-71

Dated: 27/01/2016

**CIRCULAR NO. OF 2015-16**

In partial modification to this department's Circular No. 30 of 2015-16 issued vide No.F.3(556)/Policy/VAT/2015/1028-34 dated 18/11/2015, the conditions specified for issuance of statutory forms under the Central Sales Tax Act, 1956 at para No.4 stand modified 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 Circular shall remain the same.

This issues with the prior approval of Commissioner, Value Added Tax.

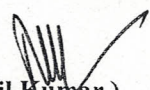
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(R. K. Mishra)  
Spl. Commissioner (Policy)

No.F.3( 556 )/Policy/VAT/2015/1366-71

Dated: 27/01/2016

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.
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.

  
( Anil Kumar )  
Assistant Commissioner (Policy)