

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(670)/VAT/Policy/2016/ 343-48

Dated: 6-6-16

CIRCULAR NO. 9 of 2016-17

**Sub: Requirement of item-wise details in Forms Annexure-2A, Annexure-2B, DVAT-30 and DVAT-31.**

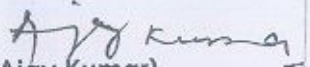
Certain amendments in the Delhi Value Added Tax Rules, 2005 have been recently made vide notification No.F.3(30)/Fin(Rev-I)/dsvi/121 dated 12/04/2016 requiring furnishing of item-wise details of sales and purchases in DVAT Returns and in Forms DVAT-30 and DVAT-31.

Since the issuance of notification, the representatives of markets as well as Sales Tax Bar Association are raising the following issues:-

1. Dealers are facing practical problems in furnishing item descriptions/item codes as the softwares being used by them do not provide for such details. Upgrading of software will require sometime.
2. Since the notification has been issued on 12/04/2016, filing of item-wise details may be made mandatory from the tax period commencing from 01/04/2016.

Therefore, in view of above, it has been decided that furnishing item-wise details in the DVAT Returns as well as in Forms DVAT-30 and DVAT-31 shall be mandatorily required from the tax period commencing from 1<sup>st</sup> April, 2016. For the tax period 1<sup>st</sup> January, 2016 to 31<sup>st</sup> March, 2016 specifying the item details shall be optional.

This issues with the approval of the Competent Authority.

  
(Ajay Kumar)

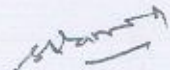
Joint Commissioner

No.F.3(670)/VAT/Policy/2016/ 343-48

Dated: 6-6-16.

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. Joint Director (IT), 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.
3. The President/General Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P.Estate, New Delhi.
4. All Assistant Commissioners/AVATOs Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-02 through Zonal Incharges.
5. PS to the Commissioner, VAT, Department of Trade and Taxes, GNCT of Delhi Vyapar Bhawan, I.P.Estate, New Delhi-02.
6. Guard File.

  
(S.K.Kamra)

Asstt. Commissioner (Policy)