

OFFICE OF THE COMMISSIONER, VAT AUDIT
GNCT OF DELHI, DEPARTMENT OF TRADE & TAXES,
(VAT AUDIT BRANCH)
12TH FLOOR, VYAPAR BHAWAN, I P ESTATE, NEW DELHI-110002

No.F/V Audit /Spl. Audit /2012/ 3921-29

Dated:- 06.12.2013

CIRCULAR

REGARDING FEES/REMUNERATION FOR SPECIAL AUDIT OF DEALERS

UNDER SECTION 58A OF DVAT ACT, 2004

This is for information of all concerned that the fee/remuneration payable to the CA/CA Firms for conducting Special Audit under section 58A of the DVAT Act 2004, will be as under :-

Sl. No.	Turnover (Slabs) (Rs.)	Audit fees (Rs.)
1	Less than 50 Lacs	15,000
2	50 Lacs and more but Less than 2 Crore	25,000
3	2 Crore and more but less than 5 Crore	35,000
4	5 Crore and more but less than 10 Crore	60,000
5	10 Crore and more but less than 25 Crore	80,000
6	25 Crore and more but less than 50 Crore	1,00,000
7	50 Crore and more but less than 150 Crore	1,50,000
8	150 Crore and more but less than 300 Crore	2,00,000
9	300 Crore and more but less than 500 Crore	2,75,000
10	500 Crore and more but less than 1000 Crore	3,50,000
11	1000 Crore and more	4,00,000

Notes

Turnover :- "turnover" means the aggregate of the amounts of sale price received or receivable by the person in any tax period, reduced by any tax for which the person is liable under section 3 of this Act - as under section 2(1)(z)(m) of DVAT Act, 2004.

Local Conveyance :- If the distance between the place of business of the Auditee and the Delhi Office of the Auditor is more than 8 Km., then actual Local Conveyance shall be payable to the Auditor for visiting the premises of the Auditee, subject to a maximum of 10% of the Audit Fee.

Service Tax :- As applicable

TA /DA :- Auditors are not expected to visit any place of business of the Auditee situated outside Delhi. Therefore, the Auditors are not eligible for any TA or DA.

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The Auditors are to submit requisite bill to the concerned Zonal Additional/Joint Commissioner, who would verify and forward the bill to Additional Commissioner, Special Audit, for further action.

This issues with the prior approval of the Competent Authority.

-Sd-

(P. R. KAUSHIK)

ASSISTANT COMMISSIONER (HQ),

VAT AUDIT

No.F/V Audit /Spl. Audit /2012/ 3921-29

Dated:- 06.12.2013

1. PS to Commissioner (T&T), Deptt. of Trade & Taxes.
2. All Spl. Commissioners, Deptt. of Trade & Taxes.
3. All Addl. Commissioners/Joint Commissioners, Deptt. of Trade & Taxes.
4. Dy Director (Policy), Deptt. of Trade & Taxes.
5. Dy Director (R&S), Deptt. of Trade & Taxes.
6. President/ Secretary, STBA, 2nd Floor, Vyapar Bhawan, I.P. Estate, New Delhi.
7. All Asst. Comm. cum VATOs/AVATOs, of all Wards of Operations through Zonal In-charge, Deptt. of Trade & Taxes.
8. All the CA/CA Firms empanelled for Special Audit under section 58A of the DVAT Act 2004.
9. Programmer (EDP), Deptt. of Trade & Taxes with the request to upload the circular on the website of the department.
10. Guard File.

-Sd-

(P. R. KAUSHIK)

ASSISTANT COMMISSIONER (HQ),

VAT AUDIT