

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.7(420)/VAT/Policy/2011/1177-1183

Dated: 31/12/2013

CIRCULAR NO. 31 OF 2013-14

Sub: Filing of information in block R.10 of CST return Form 1.

Block R.10 of CST return Form 1 pertains to filing of the information for receipt and pendency of central statutory forms/declarations in lieu of concessional sale/stock transfer for the preceding 4 years. The block has been inserted in the return through recent amendment in Central Sales Tax (Delhi) Rules, 2005. Second quarter return of the year 2013-14 was the first return to be filed after the amendment.

2. On the request of Sales Tax Bar Association and dealers, the filing of the said block was de-linked from the return and a facility was created to file the information on pending statutory forms separately. The date of filing of the said block as well as return was also extended upto 31st December, 2013.

3. Many dealers have availed of the facility and filed the above said information online. But, some dealers have still not been able to compile and file the information till date, although their returns have been otherwise submitted. Now, the third quarter return also becomes due from 1st January 2014, wherein the same information is to be filed upto date.

4. In view of the above, as a facility to the dealers who could not file the information in block R.10 of CST return Form 1, they are allowed to file the same as part of the third quarter return of the year 2013-14.

5. Further, in exercise of the powers conferred on me by Rule 49A of Delhi Value Added Tax Rules, 2005, I, Prashant Goyal, Commissioner, Value Added Tax hereby extend the date of filing of third quarter return of 2013-14 to 31st January, 2014.

(Prashant Goyal)
Commissioner, Value Added Tax

No.F.7(420)/VAT/Policy/2011/1177-1183

Dated: 31/12/2013

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 Asstt. Commissiones (VAT)/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.

(Vijay Chandna)
Assistant Commissioner (Policy)

(TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE EXTRAORDINARY)
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
DEPARTMENT OF TRADE & TAXES
VYAPAR BHAWAN : I.P.ESTATE: NEW DELHI -110 002

No.F.3(384)/Policy/VAT/2013/1188-1200

Dated:31/12/2013

NOTIFICATION

In partial modification of Notification No. F.3(384)/Policy/VAT/2013/1148-1160 dated 27-12-2013 regarding submission of audit report in Form AR-I for the year 2012-13 by dealers having turnover of Rs.10 crores or more in 2011-12 or 2012-13, I Prashant Goyal, Commissioner, Value Added Tax, in exercise of the powers conferred under Section 49 and 70 of the Delhi Value Added Tax Act, 2004 read with Rule 42A of the Delhi Value Added Tax Rules, 2005 hereby extend the date of filing of the said report to 31-01-2014 instead of 10-01-2014 as notified earlier.

(Prashant Goyal)
Commissioner, Value Added Tax

No.F.3(384)/Policy/VAT/2013/1188-1200

Dated:31/12/2013

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 Addl.Commissioner (PR), Department of Trade & Taxes, Vyapar Bhawan,, I.P.Estate, New Delhi to arrange to give wide publicity to this notification.
6. The System Analyst (EDP), Department of Trade & Taxes, Vyapar Bhawan, I.P.Estate, New Delhi to upload the Notification on the website of the Department.
7. The Deputy Director (Policy), Department of Trade & Taxes, Vyapar Bhawan, I.P.Estate, New Delhi.
8. All VATOs/AVATOs Department of Trade & Taxes, Vyapar Bhawan, I.P.Estate, New Delhi through their Zonal Incharge.
9. The President/Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P.Estate, New Delhi.
10. The President, Institute of Chartered Accountants of India, I.P.Estate, New Delhi. **May please note that further extension in date of submission of Form AR-1 shall not be possible. Also, since a certain percentage of cases shall be picked up for peer review and hence members may be advised to ensure quality of output.**
11. The Registrar, VAT Appellate Tribunal, Department of Trade & Taxes, Vyapar Bhawan, I.P.Estate, New Delhi.
12. P.S to the Commissioner, Department of Trade & Taxes, Department of Trade & Taxes, Vyapar Bhawan, I.P.Estate, New Delhi.
13. Guard File.

(Vijay Chandna)
Assistant Commissioner (Policy)