

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
DEPARTMENT OF TRADE & TAXES
VYAPAR BHAWAN : I.P.ESTATE: NEW DELHI -110 002

No.F.3(349)/Policy/VAT/2013/829-837

Dated:24/09/2013

CIRCULAR NO. 17 OF 2013-14

Sub: Clarification regarding claim by Embassy, High Commission and International Organisation.

In pursuance of this Department's Notification No.F.3(349)/Policy/VAT/2013/645-657 dated 19/08/2013, it is clarified that the Embassies, High Commissions and International Organizations listed in the Sixth Schedule of the Delhi Value Added Tax Act, 2004, can claim refund within three months from the end of relevant quarter as provided in Rule 35(2) and proviso thereto. The Registration No./TIN of Embassy/High Commission/International Organisation should be mentioned on the retail/ tax invoice and tax amount (VAT) should also be mentioned separately.

Further, Diplomats/staff of the Embassy/Organisation, wherever eligible, can also use the same registration No./TIN as that of the concerned Embassy/High Commission/International Organisation used for making purchases. No separate Registration No./TIN for Diplomats/Staff is necessary for claiming refund. However, tax/invoice must contain the name of the Diplomat/Staff as the individual purchaser.

This issues with the approval of Commissioner, VAT.

(Sanjeev Ahuja)
Spl.Commissioner(Policy)

No.F.3(349)/Policy/VAT/2013/829-837

Dated:24/09/2013

Copy for information 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. The Registrar, VAT Appellate Tribunal, Department of Trade & Taxes, Vyapar Bhawan, I.P.Estate, New Delhi.
4. The President/General Secretary, Sales Tax] Bar Association (Regd.), Vyapar Bhawan, I.P.Estate, New Delhi.
5. 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.
6. VATO, Exim Branch, Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi with the request to circulate the circular to all Embassies, High Commissions, International Organisations and other organisations listed in sixth schedule of DVAT Act, 2004.
7. All VATOs/AVATOs Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-02.
8. PS to the Commissioner, VAT Department of Trade and Taxes, GNCT of Delhi Vyapar Bhawan, I.P.Estate, New Delhi-02.
9. Guard File.

(T.C.Sharma)
Value Added Tax Officer (Policy)

