

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/PF /932-938

Dated:06/11/2013

CIRCULAR No. 22 of 2013-14

Sub – Clarifications for filing returns online.

Return forms DVAT-16 and Form1 along with annexures and DVAT-30 & 31 have been amended vide notifications issued on 20-09-2013. Thus, the second quarter return of the current year is the first return to be filed after modifications. To avoid any confusion, following clarifications are issued:

A. Form 1 (CST)

1. R6 & R7 – Rate wise break-up Exempted Turnover

Dealers may take some time to start maintaining records according to the changes made in the return form. Therefore, the column 'Tax Rate (DVAT)' would be non-mandatory for the second quarter return. However, it would be mandatory for the third quarter and subsequent returns.

2. R10 – Details of Pending Statutory forms / Declarations

The details of the pending forms in lieu of concessional sale / stock transfer (outward) is to be provided in this block. **The information is necessary for expediting refunds of dealers where sales/ supply against statutory forms C, F, H, etc. has taken place and for framing default assessment without seeking any additional information or requiring the presence of dealer. The dealers are hence advised to furnish the information at the earliest opportunity and not later than dates indicated in this circular.** The information once submitted in the return would be auto-reflected in future returns to be submitted and dealers will only be required to update the information.

The dealers themselves can also make payment of the tax with interest against missing forms and details can be given in the block. The matter shall then be treated as settled as far as missing forms is concerned.

Since, the information is being asked for the first time with return, the dealers may file the return for the second quarter of the current year without filling up Block R10. The details can be filed online separately for this block only by 30 November 2013 for 2009-10 and by 31st December, 2013 for the balance years. Receipt of such details will be available online after filing the details.

3. R6.2 – Inter-State transfer of goods for job work

Supply of goods for job work (inward as well as outward) is required to be supported by statutory forms 'F' in accordance with the requirement of Central Sales Tax Act, 1956. So long as the activity of job work is supported by Form 'F', the turnover has to be reported properly for issue and acceptance of statutory forms.

B. Form DVAT – 16 & DVAT -17

1. R3 - Tax Contribution

Tax contribution means output tax reduced by input tax credit for a commodity. The commodities can be selected while filing return online from the drop down box. The code will appear automatically and is not required to be submitted by the dealer.

2. R7.4 – TDS credit on the basis of deductor’s certificate

To claim credit of tax deducted at source by the contractee, the contractor should have a valid TDS certificate issued by such contractee. **The credit can be claimed in the tax period in which such certificate has been issued as provided in section 36A of Delhi Value Added Tax Act, 2004.** The same principle would be applicable in item R5.11 of Composition Return –DVAT-17 (Part-B).

3. Tax rate wise break up of turnover in Annexure 1

Rate wise breakup of the turnover, for which the dealer intends to make adjustments in his output tax or input tax credit has to be provided in this annexure. Such details are already provided tax rate wise for complete sale and purchase in items R5 and R6 of the return respectively, and hence the information sought is not new.

4. Annexure 1C – Sale against ‘H’ forms to Delhi Dealers

The information is being asked for local ‘H’ forms only in Annex 1C and that also for the previous tax periods. The department has already provided a facility of downloading all kind of forms by the dealers themselves at their convenience and hence there should be no problem in submitting the information.

5. Tax rate wise break up of turnover in Annexure 2A & 2B

The information pertaining to tax rate-wise turnover of purchase & sale during the course of inter-state trade and commerce in column 5 of both the annexures will be a non-mandatory field for the second quarter return of the current year. The same principle shall be applicable to Composition return Form DVAT-17. However, for all future returns it will be a mandatory field.

4. Annexure 2C and 2D

The formats for debit and credit notes have already been simplified to a great extent and dealers should not find it difficult to fill up the brief information.

All assessing authorities are directed to follow the instruction contained in the circular.

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

(Sanjeev Ahuja)
Special Commissioner (Policy)

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 VATOs/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.

(Lokesh Chandra)
Value Added Tax Officer (Policy)