

(TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE EXTRAORDINARY)
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
FINANCE (REVENUE-I) DEPARTMENT
DELHI SACHIVALAYA, I. P. ESTATE: NEW DELHI-110002

No.F.3(27)/Fin.(Rev-I)/2013-14/dsVI/292

Dated the 05/03 2014

NOTIFICATION

No.F.3(27)/Fin.(Rev-I)/2013-14/ - In exercise of the powers conferred by sub-section 3 and 4 of section 13 of the Central Sales Tax Act, 1956 (Act No. 74 of 1956), and all other powers enabling it in this behalf, the Lt. Governor of the National Capital Territory of Delhi, hereby, makes the following rules further to amend the Central Sales Tax (Delhi) Rules, 2005, namely:

1. Short title and commencement.- (1) These rules may be called the Central Sales Tax (Delhi) [Amendment] Rules, 2014.

(2) They shall come into force on the date of their publication in the Delhi Gazette.

2. Amendment of rule 4.- In the said rules, rule 4, shall be substituted, namely -

“(1) In addition to the returns required under rule 3, every dealer shall also furnish to the Commissioner, a Reconciliation Return for a year in Form 9 relating to receipt of declarations / certificates (hereinafter referred to as ‘statutory forms’) within a period of six months from the end of the year to which it relates. The return shall be filed electronically:

PROVIDED that the return can be filed for a quarter or more than one quarter of the year, any time during the year but not later than the limitation period specified in sub-rule(1):

PROVIDED ALSO that provisions of sub-rule (5) of rule 5, clause (a) of sub rule (5) of rule 7, sub-rule(2) of rule 9, rule 6A and rule 6B shall not apply in so far as periodicity of filing of reconciliation return and furnishing of declaration(s) / certificate(s) is concerned.”

(2) The statutory forms received in original, in lieu of concessional sale or stock transfer shall be retained by the dealer with him. The Commissioner may direct the dealer to furnish such forms as and when required by him during a period of seven years from the end of the year to which the forms relate.

(3) The return in Form 9, may be revised by the end of the financial year next to which it relates:

PROVIDED that the Commissioner may extend the period of revision by three months after end of the limitation period of revision.

PROVIDED FURTHER that notwithstanding anything contained in these rules or the DVAT Rules, 2005, no further extension in the time period for such revision shall be permissible.

Explanation - The word ‘year’ and ‘quarter’ for the purposes of these rules have the same meaning as defined in Delhi Value added Tax Act, 2004 and rules framed there under.”

3. **Insertion of rule 10A** .- In the said rules, after rule 10, the following shall be inserted, namely :-

“**10A Amendment and Cancellation of Registration Certificate**:- The application for cancellation of registration can be filed in Form 10 and application for amendment of the registration can be filed in Form 11. The applications shall be processed in the manner specified under the Delhi Value Added Tax Act, 2004 and rules framed there under.

4. **Amendment in CST Form-1**.- In the said rules, in forms appended thereto, in CST Form -1.-

- (i) The block R10 and R11 shall be omitted.
- (ii) Block ‘R12 verification’ is renumbered as block ‘R10 verification’.

5. **Insertion of Form-9, Form-10, Form-11**.- In the said rules, in forms appended thereto, Form, 9, 10, and 11 shall be inserted, namely:-

“Department of Trade and Taxes
Government of NCT of Delhi

Ward No. -

Form 9

[See Rule 4]

The Central Sales Tax (Delhi) Rules, 2005
Reconciliation Return for Inter-State Sales / Stock Transfer etc.

Original/Revised

If revised –

- (i) Date of filing original return -
- (ii) Ack. Receipt No. -
- (iii) Reason for revision -

(Note - Please read instructions at the end carefully before filing up the form)

R1 – Year and Tax Period(s):

Year -

Tax Period (s)	From				To			
		dd	mm	yy		dd	mm	Yy
		/	/		/	/		
		/	/		/	/		
		/	/		/	/		
		/	/		/	/		

R2 - Identification

R2.1 TIN																			
R2.2 Full Name of Dealer																			
R2.3 Address																			
R2.4 Mobile No.																			

R3 – Receipt and Pendency of declarations / certificates (C/C+E-I/C+E-II/E-I/E-II/F/H/I/J Forms)

(Turnover in Rs.)

Sr No	Tax Period/ Quarter	Type of form against which sale / stock transfer effected	Turnover of sale /stock transfer made against the form (As per latest return)	Value of goods returned	Value of forms , as mentioned in the forms received	Excess value of forms, if any	Turnover for which forms not yet received (4-5-6-7)	Tax rate under DVAT Act (0,2% for E-I/II) (%)	Tax liability (8*9/100)	Tax already paid
1	2	3	4	5	6	7	8	9	10	11
		Total								
		E-I (Recd)						0		
		E-II (Recd)						0		
		E-I & C (Not Recd)						0		
		E-II and C (Not Recd)						0		
		E-I Not Recd, C recd						2		
		E-II Not Recd, C recd						2		
		Total tax								

R4 – Liabilities

(Amount in Rs.)

Sr. No.	Tax payable (Col. 10- Col. 11 of R3)	Interest	Total (2+3)	Amount paid	Balance due
1	2	3	4	5	6

R5 – Payment details relating to Col. 5 of R4

Sr. No.	Date of payment	Challan ID	Name of Bank Branch	Amount paid (Rs.)		
				Tax	Interest	Total
1	2	3	4	5	6	7
		Total				

R6 – Detail of the forms Received (C/E-I/E-II/F/H/I/J Forms)(Relating to R3)

(Value in Rs.)

Sr No.	Tax Period / Quarter	Type of form	State	TIN of Issuing dealer (Party)	Name of Party	Address of Party	Value of Forms , as mentioned in the forms received	Series No.	Form No.	Date of issue	Issuing Office
1	2	3	4	5	6	7	8	9	10	11	12
	Total										

R7 – Pendency of forms pertaining to preceding three years before the year for which the return is being filed

R7.1 Assessment details of the cases assessed for deficiency of statutory forms

Sr No.	Year	Tax Period	Reference No. of assessment order/notice	Date of Assessment Order/Notice	Amount of Tax paid	Whether objection /Appeal Filed (Yes/No)	Status, if yes in Col.7 (Pending/Disposed of)
1	2	3	4	5	6	7	8

R7.2 – Payment details relating to Col. 6 of R7.1

Sr. No.	Date of payment	Challan ID	Name of Bank Branch	Amount paid (Rs.)			
				Tax	Interest	Penalty	Total
1	2	3	4	5	6	7	8
	Total						

R7.3 Details of pending forms for which assessment has not yet been framed

Sr No.	Year	Tax Period/ Quarter	Type of form against which sale / stock transfer effected	Turnover of pending forms (Col. 8 of R3 of the relevant year)	Net value of forms excluding CST/freight or goods returned etc. received after end of limitation period of the year	Tax rate under DVAT Act (0, 2%) for E-I/II (%)	Tax liability [(5-6)*7/100]	Tax paid	Tax payable (8-9)	Interest	Total (10+11)
1	2	3	4	5	6	7	8	9	10	11	12

	Total										
			E-I (Recd)			0					
			E-II (Recd)			0					
			E-I & C (Not Recd)			0					
			E-II and C (Not Recd)			0					
			E-I Not Recd, C recd			2					
			E-II Not Recd, C recd			2					
	Total tax										

R7.4 – Payment details relating to Col. 9 of R7.3

Sr. No.	Date of payment	Challan ID	Name of Bank Branch	Amount paid (Rs.)		
				Tax	Interest	Total
1	2	3	4	5	6	7
	Total					

**R7.5 – Detail of the forms Received (C/E-I/E-II/F/H/I/J Forms)(Relating to R 7.3)
(Value in Rs.)**

Sr No	Tax Period / Quarter	Type of form	State	TIN of Issuing dealer (Party)	Name of Party	Address of Party	Value of Forms , as mentioned in the forms received	Series No.	Form No.	Date of issue	Issuing Office
1	2	3	4	5	6	7	8	9	10	11	12
	Total										

R8 – Verification

I/We _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory _____
 Full Name (first name, middle, surname) _____

Designation/Status _____
 Place _____

Date					
	Day	Month	Year		

Instructions –

1. The return is to be filed annually by the dealers who have effected central sale / stock transfer against statutory forms during the year or quarter as the case may be. The details of the forms received have to be provided quarter wise. It can be filed for one tax period or more than one tax period but for inclusion of information for remaining tax periods or the year, the original return filed already is to be revised. The revised return shall be inclusive of the information of earlier tax periods of the year. Return can also be revised for updating /correcting the information already filed within prescribed period. The latest return original or revised shall be recognised for all purposes of the Act or Rules.
2. Turnover means sale turnover as defined in section 2(1)(zm) of Delhi Value Added Tax Act, 2004 and 2(j) of Central sales Tax Act, 1956 and effected against the forms. It will include turnover of stock transfer also. The turnover reported in the latest return (CST Form 1) should be reported.
3. Sold goods returned by buyer /consignee/branch within the prescribed period should be reported against the quarter in which the goods were sold / supplied initially.
4. Value of forms may be quoted as mentioned on the declaration / certificate (form) in block R3 and R6. However, for the purpose of column 6 in R7, net sale value of goods excluding CST/freight or goods returned etc. involved in the forms received, is to be mentioned.
5. Excess value of form means if form is inclusive of CST or any other charges like transport etc. or value of sold goods returned. Value over & above taxable turnover is the excess value of the form(s). The details of forms for Sale / stock transfer effected in a tax period should be reported against that tax period only irrespective of whether the goods have been received by buyer/transferee in the subsequent tax period.
6. Pendency of forms means the turnover for which forms have not been received till filing of the return.
7. Registration No. / TIN of issuing dealer /Party means the dealer who has issued forms to the dealer against concessional sale, stock transfer or transit sale.
8. Rate of tax under DVAT Act means rates specified in schedules appended to Delhi Value Added Tax Act, 2004.
9. For the purpose of Block R 3 and R 7, turnover of all kinds of sale / stock transfer should be reported before the row of 'Total'. Normal sale against 'C' forms and sale in transit against 'C+E-I/E-II' should be shown separately. In case of transit sale, details of forms 'C' & 'E-

'I/E-II' are to be provided separately. The details of 'C' forms for transit sale shall be provided in upper row mentioning 'C+E-I' or 'C +E-II' in Col. 3 of R3 and col. 4 of R7.3 i.e. 'Type of form'. For working out tax liability, if form C is not received, irrespective of whether E-I /E-II has been received or not, then tax rate applicable under DVAT Act shall be applicable on the turnover for which 'C' form has not been received. If form 'C' is received , irrespective of whether E-I /E-II has been received or not, then tax liability will be 'Nil' for the purpose of said row but the liability will be worked out on the basis of details to be provided in the lower rows meant for form 'E-I/E-II'.

For the lower rows in block R3 and R7.3 relating to details of form 'E-I/E-II' , the turnover for E-I/E-II shall be the turnover of sale and not the purchase turnover for which E-I/E-II is received from the seller. The tax liability shall be worked out @2% in cases where form 'C' has been received but form 'E-I/E-II' has not been received. In other words, such transaction shall be similar to the normal sale against 'C' form. In all other cases of transit sale, the tax liability against 'E-I/E-II' forms whether received or not shall be 'NIL' for the purpose of lower rows.

The total tax liability shall be the sum of tax liability of upper and lower rows.

10. Interest is leviable at the prescribed rate from the date from which tax becomes due to be paid.
11. Total of turnover, value of forms, tax paid etc. may be given in the last row of the relevant table.
12. For the purpose of block R7, three years are to be counted preceding to the year for which the return is being filed. For example, while filing return in Form 9 for the year (complete) 2013-14, pendency information for 2012-13, 2011-12 & 2010-11 is to be provided.
13. While reporting information in block R7, the information of statutory forms received in the intervening period of final return filed for a year and current information filed is to be given provided the limitation period of that year should have already ended.
14. The details of turnover / payment / value of forms shown in one block should match with corresponding details in other blocks.

Government of NCT of Delhi

Form 10

[See Rule 10A]

The Central Sales Tax (Delhi) Rules, 2005

Application for Cancellation of Registration under Central Sales Tax Act, 1956
(If not applied for cancellation under DVAT Act)

1. TIN																				
2. Full Name of Dealer																				
3. Address																				
4. Mobile No.																				

5. Reason for Cancellation	
6. Date from which registration under Central Sales Tax Act, 1956 is to be cancelled	
7. Type and number of advance forms obtained and not utilised	

Type of Form	Year	Tax Period/Quarter	Sl. No. of Form unutilized	Amount involved

8. Address for future correspondence	
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9. Verification
 I/We _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed there from.

Signature of Authorised Signatory _____

Full Name (*first name, middle, surname*) _____

Designation/Status _____

Place _____

Date								
	Day	Month	Year					

By order and in the name of the Lt. Governor
of the National Capital Territory of Delhi,


(Ravinder Kumar)
Dy. Secretary VI (Finance)

No.F.3(27)/Fin.(Rev-I)/2013-14/dsVI/2988

Dated the 05/03/ 2014

Copy forwarded for information to:-

1. The Principal Secretary (GAD), Government of NCT of Delhi in duplicate with the request to publish the notification in Delhi Gazette Part-IV (extraordinary) in today's date.
2. The Principal Secretary to the Hon'ble Lieutenant Governor, Delhi.
3. The Principal Secretary (Finance), Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
4. The Commissioner, Value Added Tax, Vyapar Bhawan, I.P. Estate, New Delhi.
5. The P.A. to the Leader of Opposition, 29, Delhi Legislative Assembly, Old Secretariat, Delhi.
6. The Additional Secretary (Law), Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
7. OSD to Chief Secretary, Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
8. The Registrar, Delhi Value Added Tax Appellate Tribunal, Vyapar Bhawan, I.P. Estate, New Delhi.
9. VAT Officer (Policy), Department of Trade and Taxes, Government of NCT of Delhi, Vyapar Bhawan, New Delhi.
10. VATO (Systems).
11. Guard File.
12. Website.


(Ravinder Kumar)
Dy. Secretary VI (Finance)