

6. Registration of a Casual Trader

If you make sales on an occasional basis e.g., during an exhibition or at the Trade Fair, you would need to apply for registration as a Casual Dealer.

As a casual dealer, you need to apply for registration in Form **DVAT 04 A** at least three days prior to the commencement of business activities in Delhi. You need to register and account for DVAT regardless of the volume of your turnover. You may be asked to deposit security in the form of bank draft as may be fixed by us which will not exceed the estimated liability to pay tax for seven days or for a lesser period for which you are conducting your business.

A casual trader:

- Must pay tax daily on the sales made on the previous day
- Must submit a DVAT tax return in Form DVAT 16 A after conclusion of total business in Delhi.
- Cannot issue any tax invoice.
- Will be refunded the balance amount of security, after adjusting any tax or dues payable.