

**MANUAL – 13**

**Particulars of Recipients of Concessions, permits or authorisation granted by it**  
**[Section 4(1)(b)(xiii)]**

**14.1 Sr. No.1**

Name of Programme	Composition Scheme for Assessee under DVAT
Type (Concession/Permits/Authorisation)	Concession
Objective	To save the expenditure and botheration of small dealers for maintaining books of accounts and records and to levy concessional rate of tax on the sales conducted by them
Targets set (For the last year)	--
Eligibility	Dealers whose turn over does not exceed Rs.50 lakhs in a year provided that he/she does not procure goods from outside the state or sells goods to outside the state and also that he/she does not procure goods from the un-registered dealers except for the tax free items from the dealers dealing exclusively in the tax free items.
Criteria for the eligibility	As above
Pre-requisites	As above
Procedure to avail the benefits	Apply in form DVAT 1 or form DVAT 2
Time limit for the concession/permits/Authorisations	Limited for the period of fulfillment of the eligibility condition
Application Fee( where applicable)	Rs.500/- in case of a dealer applying for fresh registration
Application format (Where applicable)	Form DVAT 1/DVAT 2
List of Attachments (certificates/documents)	As prescribed in the form
Format of Attachments	As above
List of beneficiaries in the format given below	Too long to be drawn up
Details of the benefit given	--
Distribution of benefits	--

**Sr. No.2**

Name of Programme	Exemption of dealers from paying taxes on the sale of goods under DVAT
Type (Concession/Permits/Authorisation)	Concession
Objective	Policy of the Govt.
Targets set (For the last year)	--
Eligibility	Notified to be listed in the Fifth Schedule appended to DVAT Act 2004
Criteria for the eligibility	--
Pre-requisites	--
Procedure to avail the benefits	Apply for form DVAT 1 and form DVAT 2
Time limit for the concession/permits/Authorisations	Limited for the period of listing in the Fifth Schedule
Application Fee( where applicable)	Rs.500/- in case of a dealer applying for fresh registration
Application format (Where applicable)	N.A.
List of Attachments (certificates/documents)	N.A.
Format of Attachments	As above
List of beneficiaries in the format given below	Canteen Stores Department (CSD), Ministry of Defence, Govt. of India, Delhi
Details of the benefit given	Exemption from paying tax on sales of goods
Distribution of benefits	- do -

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Sr. No.3

Name of Programme	Permit/authorisation to collect tax on behalf of the department
Type (Concession/Permits/Authorisation)	Permit / Authorisation
Objective	To collect Value Added Tax and the Central Sales Tax from the purchasers through the seller. The dealer registered under DVAT and the CST Act is authorised to collect tax on behalf of the department.
Targets set (For the last year)	--
Eligibility	Same as required to be registered as a dealer or as a casual dealer under the DVAT Act 2004 and the CST Act 1956.
Criteria for the eligibility	--
Pre-requisites	--
Procedure to avail the benefits	Apply in form DVAT 06/DVAT 06A
Time limit for the concession/permits/Authorisations	Time for which the dealer remain registered as dealer or as a casual dealer
Application Fee( where applicable)	Rs.500/- for regular dealership and no application fee for casual dealer
Application format (Where applicable)	Form DVAT 6 for regular dealer and form DVAT 6A for casual dealers
List of Attachments (certificates/documents)	As mentioned in the application form
Format of Attachments	As mentioned in the application form
List of beneficiaries in the format given below	Too long to be drawn up
Details of the benefit given	Registration as a Dealer
Distribution of benefits	- do -

Sr. No.4

Name of Programme	Authorising persons to work as Value Added Tax practitioner
Type (Concession/Permits/ Authorisation)	Authorisation
Objective	To allow the person of appropriate eligibility to practice in the Department (but who do not possess professional qualification)
Targets set (For the last year)	--
Eligibility	A Value Added Tax Practitioner referred to in section 82 shall be eligible to have his name entered in the list, if a) he possesses any of the qualifications specified in rule 50 or Rule 51 of the Income Tax Rules, 1962, as amended from time to time; or b) he – was formerly an employee of the Sales Tax Department or Value Added Tax Department held during service in the department an office not lower in rank than that of an Assistant Sales Tax Officer or Assistant Value Added Tax Officer for not less than seven years; and is, in the opinion of the Commissioner, a fit and proper person to appear or act in the proceedings under the Act and these rules.
Criteria for the eligibility	As above
Pre-requisites	As above
Procedure to avail the benefits	Apply on plain paper to the Commissioner VAT enclosing the documents in support of the claim
Time limit for the concession/ permits/Authorisations	None
Application Fee( where applicable)	None
Application format (Where applicable)	Nil
List of Attachments (certificates/ documents)	Document in support of the claim
Format of Attachments	Nil
List of beneficiaries in the format given below	Too long to be drawn up
Details of the benefit given	Notification as Value Added Tax Practitioner
Distribution of benefits	- do -

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