

**GOVERNMENT OF NCT OF DELHI
DEPARTMENT OF TRADE AND TAXES
(POLICY BRANCH)
VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI-110002**

No.F.6(88)/Policy/VAT/2011/247-254

Dated: 28.06.2011

CIRCULAR NO. 5 OF 2011-12

Subject : Disposal of Amendment and Cancellation applications

1. In order to liquidate the pendency of miscellaneous applications, it has now been decided to dispose of all pending applications in a time bound manner according to the following schedule:

Sr. No.	Type of Application	Date of Receipt	Date by which application(s) to be disposed
1	2	3	4
1	Cancellation of Registration Certificate	Till 31.03.2010 01.04.10 to 31.03.11	31.08.2011 31.10.2011
2	Amendment in Registration Certificate	Till 31.03.2010 01.04.10 to 31.03.11	31.08.2011 30.10.2011
3	Cancellation of R.C. on account of non-functioning		31.08.2011

2. Penalty provisions may be invoked in cases wherein dealer has applied for amendment after the time prescribed in DVAT Act/Rules.

3. While disposing of cancellation applications, it may be ensured that the dealer has filed utilization of all statutory forms obtained from the department and assessment for deficiency of statutory forms have also been completed. Recovery proceeding, wherever required, may be initiated on urgent basis.

4. Notification by L&J Branch, would be required in all cases of cancellation of R.C.

5. Instructions on the subject issued vide Circular No. 3 of 2005-06 dated 11.05.2005 and Circular No. 14 of 2005-06 dated 12.7.2005, may also be kept in mind.

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

(A.N. Gaur)
VATO (Policy)