

**GOVERNMENT OF NCT OF DELHI
DEPARTMENT OF TRADE AND TAXES
(POLICY BRANCH)
VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI-110 002**

No. F.7 (420) Policy/VAT/2011/153-1161

Dated: 24.01.2013

CIRCULAR NO. 28 OF 2012-13

Subject: Filing of online returns for December, 2012 and third quarter of 2012-13.

In order to facilitate the filing of online DVAT/CST returns, in exercise of the powers conferred under Rule 49A of the DVAT Rules, 2005, the last date of online filing of return for monthly dealers, for the month of December, 2012 is hereby extended upto 01.02.2013. The last date of filing of hard copy of the return for the above return period is also extended upto 05.02.2013.

The last date of filing of return for the third quarter of quarterly dealers for 2012-13 is extended as per schedule given below :-

| Class/category of quarterly dealers (as per net tax paid during year 2011-12) | Last date of filing of online returns | Last date of filing hard copy of return |
|--|--|--|
| 1 | 2 | 3 |
| Paid net tax more than Rs. 1,00,000/- | 05.02.2013 | 08.02.2013 |
| Paid net tax between Rs. 50,000/- to 1,00,000/- | 10.02.2013 | 13.02.2013 |
| Paid net tax less than Rs. 50,000/- | 15.02.2013 | 19.02.2013 |

However, the tax due for the above mentioned period shall be deposited as per the provisions of Section 3(4) of the DVAT Act, 2004. Penalty and interest on late deposit of tax due shall be imposed as applicable.

**(PRASHANT GOYAL)
COMMISSIONER (VAT)**

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Dated: 24.01.2013

Copy for information / necessary action to:

1. PS to Commissioner (T&T), Deptt. of Trade & Taxes.
2. All Spl./Additional/Joint Commissioners, Deptt. of Trade & Taxes.
3. All VATOs/AVATOs of all Wards of Operations through Zonal In-charge. Deptt. of Trade & Taxes.
4. Deputy Director (Policy), Trade and Taxes Department.
5. All VATOs/AVATOs Front Office/CRC Cell/PR Branch/TPS/Legal Service Cell/CFC, Deptt. of Trade & Taxes.
6. Programmer(EDP), Deptt. of Trade & Taxes- for uploading the order on the web site of the department.
7. The President, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P. Estate, New Delhi.
8. Guard File.

**(VIPIN GARG)
VATO (POLICY)**