

**GOVERNMENT OF NCT OF DELHI  
DEPARTMENT OF TRADE & TAXES  
VYAPAR BHAWAN, NEW DELHI**

No.F.3(338)/VAT/Policy/13/66 -72

Dated:10/04/2013

**CIRCULAR NO. 1 OF 2013-14**

The Government has notified a new Composition Scheme vide Notification No. 3(13)/Fin.(Rev-I)/2012-13/dsVI/180 dated 28.02.2013, which is effective w.e.f 1<sup>st</sup> April, 2013, for dealers exclusively engaged in carrying out Works Contracts.

2. In the trade circles, there is some confusion with regard to the last date for filing of application in Form WC 01 under the new Composition Scheme, by the dealers who were not under composition scheme and were paying tax under Section 3 of the DVAT Act, 2004, during the last financial year.

3. The first proviso to Condition No.(2) i.e. “Modalities for availing the Scheme”, of the said notification provides for filing of applications in Form WC 01 within thirty days from the date of notification i.e. on or before 30.03.2013. The said proviso was meant to be effective if the scheme was to be introduced any time midcourse during the financial year. However, the Government has notified the scheme to be effective from 01.04.2013 i.e. the starting of the financial year 2013-14. Accordingly, the dealers who were paying tax under Section 3 of the Act during 2012-13, are covered by main Condition No.(2) which reads as under:

“(2) A works contract dealer who is paying tax under section 3 of the ACT, can opt for this scheme by filing an application in Form WC 01 appended to this notification within thirty days from the first day of the financial year with effect from which composition is opted,;

4. Accordingly, the existing works contract dealers paying tax under Section 3 of the Act as well as the dealers who were paying composition tax under the earlier composition scheme, are eligible to opt for this new composition scheme by filing an application in Form WC 01 within thirty days i.e. on or before 30.04.2013.

**(PRASHANT GOYAL)  
COMMISSIONER, VAT**

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Copy forwarded for information and necessary action to:

1. All Spl./Addl./Joint Commissioners, Department of Trade and Taxes, GNCT of Delhi Vyapar Bhawan, I.P.Estate, New Delhi-02, New Delhi-02.
2. All VATOs/AVATOs Department of Trade and Taxes, GNCT of Delhi, VyaparBhawan, I.P.Estate, New Delhi-02.

3. Programmer (EDP), Department of Trade and Taxes, GNCT of Delhi,  
VyaparBhawan, I.P.Estate, New Delhi-02  
for uploading the circular on the website of the department.
4. Dy. Director (R&S), Department of Trade and Taxes, GNCT of Delhi,  
VyaparBhawan, I.P.Estate, New Delhi-02.
5. PS to the Commissioner, VAT, Department of Trade and Taxes, GNCT of Delhi  
VyaparBhawan, I.P.Estate,  
New Delhi-02.

6. The President/General Secretary, Sales Tax Bar Association (Regd.), VyaparBhawan,  
I.P.Estate, New Delhi.
7. Guard File.

**(T.C. SHARMA)**  
**VATO (POLICY)**