

**OFFICE OF THE COMMISSIONER, VALUE ADDED TAX  
DEPTT. OF TRADE & TAXES, GNCT OF DELHI  
VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI**

No.749 to 764

Dated : 05.11.2009

**CIRCULAR**

**Sub: Acceptance of duplicate parts of Statutory Forms**

The Sales Tax Bar Association as well as individual dealers and their counsels have brought to the notice of the Commissioner (VAT) that the statutory forms which were deposited by them along with DVAT-51 form at the front office of the Trade and Taxes Deptt., Delhi are not traceable in the respective wards though they are having the receipts in respect of submission of DVAT-51 forms enclosing therewith the statutory forms. The Sales Tax Bar Association, the dealers & their counsels have pleaded that since they have deposited the statutory forms along with DVAT-51 forms for the respective quarters, they may be allowed the credit of said forms.

This matter was referred to the Law Department, GNCT of Delhi. The Law department has advised that in exceptional cases where statutory forms claimed to have been deposited by the dealers along with DVAT-51 forms have been lost/or are not traceable, then credit in respect of such statutory forms may be allowed subject to the fulfilment of the following conditions:

1. Furnishing of the receipt in respect of submission of DVAT-51 form along with statutory forms for a particular quarter;
2. Duplicate parts of the statutory forms; and
3. Furnishing of indemnity bond by the dealer affirming therein that if any loss is caused to the government revenue, he shall indemnify the same to the government of the said loss.

The L & J Department has further advised that if it is felt necessary then the assessing authority may get the statutory forms verified from the issuing authority or through TINXSYS (Tax Information Exchange System) as may be appropriate.

Accordingly, all the ward VATOs/Assessing Authorities are advised to follow the aforesaid procedure in respect of the statutory forms claimed to have been submitted at the Front Office, Trade & Taxes Department which have either been lost or are not traceable, for the purpose of allowing credit of statutory forms.

This issues with the approval of Commissioner (VAT).

**(B.L. Sharma)**

Jt. Commissioners (L & J)

No. 749 to 769

Dated : 05.11.2009

To

1. All Ward VATOs/Assessing Authorities.
2. All Addl. Commissioners/Zonal Jt. Commissioners/Dy. Commissioners, T&T Deptt.
3. JC (Policy)/JC (System).
4. L&J Branch, Trade & Taxes Department, GNCTD.

Copy to :

1. Pr. Secretary (Finance), GNCT of Delhi.
2. P.S. to Pr. Secretary (Law), GNCT of Delhi.
3. P.S. to Commissioner (T&T) GNCT of Delhi