

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
DEPARTMENT OF TRADE AND TAXES
VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI

No.F.6(60)/Policy-I/VAT/2008/534-538

Dated : 31/10/2008

CIRCULAR NO. 4 OF 2008-09

The Central Registration Cell (CRC) has been registering the new dealers and issuing registration certificate / TIN to the applicants for all the wards.

2. In order to monitor the new registration cases, all the Value Added Tax Officers / Assistant Value Added Tax Officers are directed to take following actions:-

- (i) to get a physical inspection report from the Ward Value Added Tax Inspector (VATI) within a period of three months on the receipt of the new registration folder from the CRC w.e.f. 01-04-2008.
- (ii) To ensure maintenance / updation of Registration Register as required under the Act / Rule.

3. The Deputy Commissioner / Joint Commissioner in-charge shall inspect the Registration Register as provided for under the Rule 21 of the Delhi Value Added Tax Rules, 2005.

4. The concerned ward VATO / AVATO should take up scrutiny of returns of such newly registered dealer including reconciliation return in DVAT 51 for a minimum of one year.

5. In such cases, where the dealer has closed down his business, immediate default assessment should be done and steps be taken to effect recovery of demand, if any.

6. The Zonal Deputy Commissioner / Joint Commissioner should ensure regular monitoring of all such cases at regular intervals from the Register maintained for such purposes at the ward level and take appropriate action in such cases.

7. This issues with the approval of Commissioner (VAT).

(U.K. Tyagi)

Joint Commissioner (Policy)

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Dated : 31/10/2008

Copy for information and necessary action to :

1. P.S. to Commissioner, Value Added Tax, Department of Trade and Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
2. All Additional Commissioners, Department of Trade and Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
3. All Zonal Joint / Deputy Commissioners, Department of Trade and Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
4. Guard File.

(U.K. Tyagi)

Joint Commissioner (Policy)