

**GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
DEPARTMENT OF TRADE AND TAXES
VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI – 110 002**

No.F.7(213)/P-I/VAT/2009/930-40

Dated : 20.03.2009

CIRCULAR NO. 10 OF 2008-09

Subject: Regarding post registration verification etc.

In continuation of Circular No. F.III/17/CT&T/Estt./07/2574-77 dated 16.04.07 & in supersession of subsequent Circular No. F.15(Operation Cell) 2006-07/244 dated 18.4.2007 and further to smoothen the verification in a time bound manner, it has been decided that:-

1. The work relating to post registration verification/enquiry has been transferred to the wards with immediate effect and the following activities shall be undertaken at ward level:-
 - (i) The post-registration verification/enquiry by the VATI/other officers designated in this regard shall be carried out at the ward level.
 - (ii) VATO/AVATO of the concerned ward shall ensure the post verification of registration through VATI or other officers designated in this regard in a time bound manner in a prescribed format as circulated vide Order No. CRC/VATO(HQ)/80/1-08 dated 28.8.2008. (Copy of format is enclosed herewith).
 - (iii) If the dealer is not found functioning at the given/registered premises or suspicious activities of the dealer are noticed, the necessary action in this regard shall be undertaken by concerned Ward VATO/AVATO.
 - (iv) The VATO/AVATO/Link Officer shall report on the verification of the surety/security within three working days to the VATO-CRC.
 - (v) The Ward VATO/AVATO shall continue to monitor the functioning of the new dealer as directed earlier vide Circular No. F6(60)/Policy/VAT/2008/534-538 dated 31.10.2008.
 - (vi) The Zonal JC/DC shall monitor the post-registration verification in their respective zone fortnightly and report shall be submitted to Addl. CTT-I (CRC Incharge).
2. Under the new dispensation, the function of CRC shall be as under:
 - (i) The receipt of application will be generated at the concerned counter in the Centralized Registration Cell from 10.30 A.M. to 1.00 P.M. daily.
 - (ii) After the issue of computerized receipt, the application will be handed over to the data entry operator for feeding in the computer.
 - (iii) After data entry in the system, the applications will be forwarded by the Counter Clerk to the concerned VATO/AVATO of the CRC. The application and the enclosures will be examined at this stage.
 - (iv) The VATO of the CRC will ensure verification of the surety from the concerned ward immediately and obtain the surety verification report, which will include verification of signatures and photographs of the surety dealers.
 - (v) The other form of securities will be verified by the VATO-CRC in accordance with existing circular/guidelines.
 - (vi) The registration certificate will be issued from the CRC under the name and seal of the VATO/AVATO concerned.
 - (vii) In case of non fulfillment of conditions for registration, DVAT 05 shall be issued at this stage wherever it is required. The final disposal of DVAT 05 shall also be done by CRC.

- (viii) The registration certificate or form DVAT 05, as the case may be, shall be dispatched to the applicant by the Counter Clerk through Regd. Post immediately after the issuance of the above.
- (ix) On disposal of the application (either grant of registration or rejection) the file shall be transferred to the concerned ward, on the next day.
- 3. This order shall come into force with immediate effect.
- 4. This issues with the approval of the competent authority.

(Umesh Kumar Tyagi)
Joint Commissioner (Admn.)

No.F.7(213)/P-I/VAT/2009/930-940

Dated 20.03.2009

Copy for information and necessary action to :-

1. PS 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 Joint / Deputy Commissioners, Department of Trade and Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
4. Dy. Commissioner (PR/Adv.), Department of Trade and Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
5. All VATOs/AVATOs of all Wards of Operations through Zonal In-charges.
6. All VATOs/AVATOs, Front Office/CRC Cell/PR Branch/TPS/Legal Service Cell/CFC.
7. Manager (EDP), Department of Trade and Taxes, Vyapar Bhawan, I. P. Estate, New Delhi.
8. Assistant Director (R&S), R&S Branch, Department of Trade and Taxes, Vyapar Bhawan, I. P. Estate, New Delhi.
9. President, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P. Estate, New Delhi
10. President, Tax Tribunal Bar Association (Regd.), J-10/27, Rajouri Garden, New Delhi-27.
11. Guard File.

(Gagan Deep)
Assistant Value Added Tax Officer (Policy)

VERIFICATION REPORT BY V.A.T.I.

Date:

Ward No.

- | | | |
|---|---|---|
| 1. Name of the Dealer | : | |
| 2. Residential Address | : | |
| 3. Business Address | : | |
| | | Contact No. |
| 4. T.I.N. | : | |
| 5. Date of Liability | : | |
| 6. Date of Validity | : | |
| 7. - Name of the Prop./Director/Karta/Partner | : | |
| - Whether HUF/Proprietorship/Partnership | : | |

8. Additional Place of Business in Delhi : _____
9. Local Purchase Details:
- (i) First Purchase made on _____ vide Bill No. _____ for Rs. _____
(Copy attached)
- (ii) Last Purchase made on _____ vide Bill No. _____ for Rs. _____
(Copy attached)
10. Local Sale Details:
- (i) First Sale made on _____ vide Bill No. _____ for Rs. _____
(Copy attached)
- (ii) Last Sale made on _____ vide Bill No. _____ for Rs. _____
(Copy attached)
11. Inter State Purchase Details:
- (i) First Purchase made on _____ vide Bill No. _____ for Rs. _____
(Copy attached)
- (ii) Last Purchase made on _____ vide Bill No. _____ for Rs. _____
(Copy attached)
- (iii) Purchase Amount : _____
- (iv) C.S.T. : _____
- (v) Total : _____
12. Inter State Sale Details:
- (i) First Sale made on _____ vide Bill No. _____ for Rs. _____
(Copy attached)
- (ii) Last Sale made on _____ vide Bill No. _____ for Rs. _____
(Copy attached)
- (iii) Sale Amount : _____
- (iv) C.S.T. : _____
- (v) Total : _____
13. Total purchase made upto _____ for Rs. _____ (L/F No. _____)
14. Total sale made upto _____ for Rs. _____ (L/F No. _____)
15. Closing Stock as on _____ : _____
16. Cash Balance as on _____ : _____
17. If Bank Guarantee / FDR submitted, the same has been verified from the Bank who has issued it.
18. (a) Major 5 or more commodities _____

(b) Whether Importer/Manufacturer/Retailer/Wholesaler, if so since when?

(c) Whether selling goods in the course of Inter-state trade _____

19. Business premises with full Address & Location _____

(a) Dimension / Area of the business premises / Floor _____
(b) Whether owned / rented _____
(c) Whether keeping any go-down if so give complete address of its location and proof of legal possession _____

- (d) Additional place of business _____
- (e) Whether the dealer keeps stock at the business premises : YES / NO
- (f) Land Line Telephone No. _____
20. (a) Investment and its sources:
- (b) If Bank Account maintained, Name(s) of Bank(s) & Account No.(s)
- i. Account No. _____
- ii. Name of the Bank _____
- iii. Address of Bank _____
- iv. Type of account (Current / Saving)
21. For Manufacturer (Local)
- (i) Description of Goods being Manufactured _____
- (ii) Place where manufactured _____
- (iii) Particulars of Machinery installed (if any) _____
22. Is the applicant an Income tax assessee? If yes, PAN _____
23. Whether Proprietor/Partner/Karta owned any immovable/movable properties if so give particulars: _____
24. Number of Employees and their salary per month _____
25. Functioning Status : Functioning / Non-functioning
26. Whether any other unit has been registered with the Department on the above said address. If yes, the detail thereof.
27. All the photocopies attached for granting DVAT-06 and Registration Certificate under the Central Act have been verified from the original documents and nothing contrary has been noticed.
28. Any Remarks:-
29. The dealer's Statement is attached herewith.

Signature of Dealer

Before

VATI Inspector (CRC Zone I, II, III)

Signature of VATI

Name of VATI (CRC) _____

Zone _____

Date _____