

**Government of National Capital Territory of Delhi
(DEPARTMENT OF TRADE & TAXES)
Vyapar Bhawan, I.P. Estate, New Delhi-110 002.**

No.F. 6(70)/P-I/VAT/2010/ 1310

Dated : 24/5/10

CIRCULAR No. 4 of 2010-11

Subject : Calculation of ITC may be shown in the revised return and the hard copy of Annexure –2A & 2B may also be filed with the revised return.

The Sales Tax Bar Association has represented to the Commissioner (T&T) regarding the difficulties being faced by the dealers in calculation of Input Tax Credit to be carried forward on the closing stock. It was further represented by the Association that the Annexure –2A & 2B to be attached with the return, was notified on 07.05.2010. Therefore, dealers have got very little time in preparation of details of sales & purchases in form DVAT Annexure –2A & 2B. The department has also issued a circular for calculation of ITC on the closing stock on 19.05.2010.

Considering the above, it has been decided that return for the month of April, 2010 which is due only for the monthly return filers may be filed at the earliest, without taking into consideration the calculation of the ITC to be carried forward on closing stock.

Since, a very little time is available with the dealers for calculation of the same, therefore, it has been decided that the calculation of ITC as per Circular may be shown in the revised return for the month of April, 2010. The Annexure-2A & 2B may also be filed with the revised return. The revised return may be filed upto the due date of the next return i.e. May, 2010.

This issues with the prior approval of Commissioner (T&T).


**(NAVEEN KATARYA)
VATO (POLICY)**

Dated : 24/5/10

No.F. 6(73)/P-I/VAT/2010/ 1310-20

1. PS to Commissioner (T&T), Dept. of Trade & Taxes.
2. All Spl. Commissioners, Dept. of Trade & Taxes.