

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
DEPARTMENT OF TRADE & TAXES,
(VAT AUDIT BRANCH)
12TH FLOOR, VYAPAR BHAWAN, I P ESTATE, NEW DELHI-110002

No.VAT AUDIT/HQ/2013-14/ 2967-2974

Dated: 25/7/13

CIRCULAR

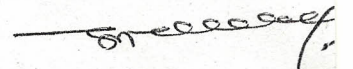
REGARDING AUDIT OF DEALERS

The officers of Wards (Zones I-X) have been assigned the work of conducting audit of the business affairs of dealers u/s 58 of DVAT Act, 2004 for the years 2009-10 to 2012-13 based on the risk profile of the dealers. In this regard, attention is drawn towards this office Circular No.VAT AUDIT/HQ/2013-14/2406-2413 dated 02.07.2013 & 2601-2608 dated 09.07.2013.

In this regard, it is further clarified that in the first instance, the concerned authorities shall undertake audit for the Financial Year 2012-13, of all the dealers who have been shortlisted on the basis of risk profile. However, since the dealers whose turnover exceeded Rs.10.00 Crore during the year 2012-13 will be required to file audit report in Form -AR-1 upto 15/11/2013, the audit of such dealers for the Financial Year 2011-12 only shall be undertaken first.

It is further clarified that audit for the balance three Financial Years shall be undertaken with prior approval of the concerned Zonal Incharge, only in the cases where significant deficiencies are noticed during the audit of the Financial Year 2011-12 or 2012-13, whichever year is taken up for audit of the dealers first.

This issues with the prior approval of the Commissioner, VAT.



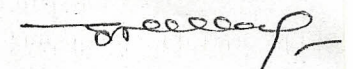
(S K SHARMA)
VATO, VAT AUDIT

No.VAT AUDIT/HQ/2013-14/ 2967-2974

Dated: 25/7/13

1204/EDP
26/7/13

1. PS to Commissioner (T&T), Deptt. of Trade & Taxes.
2. All Spl. Commissioners, Deptt. of Trade & Taxes.
3. All Addl. Commissioners/Joint Commissioners, Deptt. of Trade & Taxes.
4. Dy Director (Policy), Deptt. of Trade & Taxes.
5. Dy Director (R&S), Deptt. of Trade & Taxes.
6. All VATOs/AVATOs, of all Wards of Operations through Zonal In-charge, Deptt. of Trade & Taxes.
7. Programmer (EDP), Deptt. of Trade & Taxes with the request to upload the circular on the website of the department.
8. Guard File.



(S K SHARMA)
VATO, VAT AUDIT