

**GOVERNMENT OF NCT OF DELHI
DEPARTMENT OF TRADE AND TAXES (POLICY BRANCH)
VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI-110002**

No.F. 7(420)/Policy/VAT/2011/ 275 -281

Dated: 29/6/12

CIRCULAR NO. 4 OF 2012-13

After amendment in sub rule (1) of rule 26 of Delhi Value Added Tax Rules, 2005 vide notification dated 25/04/2012, the tax period for all dealers registered under Delhi Value Added Tax Act has become either monthly or quarterly with effect from 01/04/2012. Consequently, all registered dealers will be required to submit their DVAT/ CST returns for the tax periods June, 2012 or First quarter, 2012-13, by 28/07/2012.

Since this is the first time that all registered dealers who filed half yearly or yearly returns till last year will be required to file quarterly returns, it may result in enhanced load on the Tax Professionals. In view of this, I, Rajendra Kumar, Commissioner, VAT, in exercise of the powers conferred by virtue of rule 49A of the DVAT Rules, 2005, extend the last date of on-line filing of the return for the tax period of first quarter, 2012 and submission of the hard copy of the return as given below:

Category of Dealers	Last date for online filing of return	Last date for submission of hard copy of return
All quarterly return filing dealers with odd TIN that is TIN ending with ...1,3,5,7 and 9	04/08/2012	07/08/2012
All quarterly return filing dealers with even TIN that is TIN ending with ...2,4,6,8 and 0	11/08/2012	14/08/2012

However, the tax due for the above mentioned tax period shall be deposited as per the provisions of Section 3(4) of the DVAT Act, 2004. Penalty on late deposit of tax due shall be imposed as applicable.

Rajendra
29/6/12
(RAJENDRA KUMAR)
COMMISSIONER (VAT)

Dated: 29/6/12

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Copy to:

1. All Special/Additional/Joint Commissioners, Department of Trade and Taxes.
2. All VATOs/AVATOs of Wards of Operations through Zonal Joint/Additional Commissioners, Department of Trade and Taxes.
3. Dy. Director (Policy), Department of Trade and Taxes.
4. All VATOs/AVATOs Front Office/CRC Cell/PR Branch/TPS/Legal Service Cell/CFC, Policy Branch, Department of Trade and Taxes.
5. Programmer (System), Department of Trade and Taxes, with the request to upload the circular on the website of the department.
6. President, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P. Estate, New Delhi.
7. Guard File.

Indu Shekhar Mishra
29/6/12
(INDU SHEKHAR MISHRA)
ADDL. COMM. (POLICY)