

2. Nature of Business	<input type="checkbox"/> Manufacturer	<input type="checkbox"/> Wholesale Trader	<input type="checkbox"/> Retail Trader	<input type="checkbox"/> Right to Use/Lease (Lessor)	<input type="checkbox"/> Works Contractor	<input type="checkbox"/> Exporter	<input type="checkbox"/> Importer	<input type="checkbox"/> Others (specify)
(Check <input checked="" type="checkbox"/> all applicable)							<input type="checkbox"/> Interstate Seller	<input type="checkbox"/> Interstate Purchaser

3. Constitution of Business (Check <input checked="" type="checkbox"/> one as applicable)	<input type="checkbox"/> Proprietorship	<input type="checkbox"/> Private Ltd. Company	<input type="checkbox"/> Public Sector Undertaking
	<input type="checkbox"/> Partnership	<input type="checkbox"/> Government Company	<input type="checkbox"/> Government Corporation
	<input type="checkbox"/> HUF	<input type="checkbox"/> Public Ltd. Company	<input type="checkbox"/> Government Department
	<input type="checkbox"/> Society	<input type="checkbox"/> Club	<input type="checkbox"/> Trust
	<input type="checkbox"/> Others, please specify		

4. Annual Turnover Category	Check <input checked="" type="checkbox"/> one	<input type="checkbox"/> Less than Rs. 20 lacs	<input type="checkbox"/> Rs. 20 lacs or above				
(a) Turnover in preceding financial year	Rs.						
(b) Expected turnover in the current financial year	Rs.						

5. Type of Registration	Check <input checked="" type="checkbox"/> one	<input type="checkbox"/> Mandatory	<input type="checkbox"/> Voluntary
-------------------------	---	------------------------------------	------------------------------------

6. Date from which liable for registration under Delhi Value Added Tax Act, 2004		/		/	
	Day		Month		Year

7. Security	(a) Amount of Security	Rs.						
	(b) Type of Security	<input type="checkbox"/> Dealer Surety	<input type="checkbox"/> Bank Guarantee	<input type="checkbox"/> Cash				
	(c) Date of expiry of Security, if in the shape of Bank Guarantee		/		/			
		Day		Month		Year		

8. Permanent Account Number of the applicant dealer (PAN)						
A. Whether name of Applicant Dealer (as provided above) is different from the 'Name Appearing on PAN Card'	<input type="checkbox"/> Yes <input type="checkbox"/> No					
B. If Yes, Name appearing on PAN Card						
C. Name of Business						
D. If the dealer is proprietorship concern	The name of proprietor					
	Proprietor's PAN					

9. Whether opted for Composition Scheme under section 16 of the Act?	<input type="checkbox"/> Yes		<input type="checkbox"/> No	
9A. If yes, rate of tax under Composition Scheme (Check <input checked="" type="checkbox"/> one or more as applicable) (attach relevant application)	<input type="checkbox"/> 1%	<input type="checkbox"/> 2%	<input type="checkbox"/> 3%	<input type="checkbox"/> 6%

10. Whether Registered under Central Excise Act	<input type="checkbox"/> Yes		<input type="checkbox"/> No	
10A. If yes, Registration Number under Central Excise Act				
11. Whether Registered under Service Tax	<input type="checkbox"/> Yes		<input type="checkbox"/> No	
11 A. If yes, Registration Number under Service Tax				
12. Whether Registered for IEC	<input type="checkbox"/> Yes		<input type="checkbox"/> No	
12A. If yes, IEC Code				

23. Verification
 I/We _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory _____

Full Name (first name, middle, surname) _____

Designation/Status _____

Place _____

Date _____ / _____ / _____
 Day Month Year

Please affix a passport size photograph of the person whose particulars are being given in this form

FORM DVAT-04
PART-B

Particulars of Person [Proprietor/ Karta/ Partners/ Directors in the Business / Members of Executive Committee of Societies, Clubs etc.] having Interest in the Business

(Furnish particulars on separate sheets for each person having interest in the business)

1. Full Name of Applicant Dealer (Business Name) _____

2. Full Name of person having interest in business (provide in order of first name, middle name, surname) _____

3. Date of birth _____ / _____ / _____ 4. Gender (Check one) Male Female

5. Father's / Husband's name _____
 First Name Middle Name Surname

6. E-mail address _____ 7. Unique Identification (AADHAAR) No. _____

8. PAN : _____ 9. Passport No. _____

10. Residential Address (If different from principal place of business)
 Building Name/ Number _____
 Area/ Road _____
 Locality/ Market/City/Distt./State _____
 Pin Code _____
 Mobile Number _____
 Telephone Number _____
 Fax Number _____

11. Permanent Address (If different from residential address)
 Building Name/ Number _____
 Area/ Road _____
 Locality/ Market/City/Distt./State _____
 Pin Code _____
 Mobile Number _____
 Telephone Number _____
 Fax Number _____

(vii) in the case of any other person, the person competent to act on his behalf.

10. In case of partnerships, Part B is to be filled and signed by the managing partner plus top four other partners.
11. In case of companies, Part B is to be filled and signed by the company secretary, the managing director and 3 other directors.
12. If required, make additional copies of the Parts and attach with application form for registration (DVAT-04).
13. An amendment would be required each time a person changes (and not when the details of an existing person change)
14. In case of minors, the specimen signature of guardian/ trustee should be furnished.
15. In case of Part D, it is to be filled and signed by the person whose details are given in the Part.
16. Every sheet filled in the Parts has to be signed by the same person (authorised signatory) who has signed the registration application.
17. In case any of the Parts not applicable, left the said Part blank.

Method of Calculating Security Amount

Prescribed Security Amount		(Rs)	1,00,000
Reduction sought (Maximum reduction available Rs. 50,000)			Rebate (Rs)
1	Proof of ownership of principal place of business		30,000
2	Proof of ownership of residential property by proprietor/ managing partner		20,000
3	Copy of passport of proprietor/ managing partner		10,000
4	Copy of Permanent Account Number in the name of the business allotted by the Income Tax Department		10,000
5	Copy of last electricity bill (The bill should be in the name of the business and for the address specified as the main place of business in the registration form)		10,000
6	Copy of last telephone bill (The bill should be in the name of the business and for the address specified as the main place of business in the registration form)		5,000

4. Amendment in Form DVAT-07.- In the principal Rules, in forms appended thereto, in Form DVAT-07, in Part-C, in all grids of row 2, for the words “Telephone Number” the words “Mobile Number” shall be substituted.

5. Amendment in Form DVAT-52.- In the principal Rules, in forms appended thereto, in Form DVAT-52, for the word “attach” the word “Furnish” and for the word “sheet” the words “Form DVAT-52” shall be substituted.

6. Amendment in rule 14 – In the principal Rules, in rule 14, in sub-rule(3), the following shall be inserted, namely: -

“Further, the dealer shall also prominently display his TIN and ward number outside the main entrance of all places of business in Delhi.”

7. Amendment in Form DVAT-06 - In the principal Rules, in forms appended thereto, in Form DVAT-06, for the “Note”, the following shall be substituted, namely: -

“Note: The registration certificate shall be prominently displayed at all places of business and it shall be produced on demand by any person exercising authority under the Act and Rules. The dealer shall also prominently display his TIN and ward number outside the main entrance of all places of business in Delhi. The failure to do these would result in cancellation of registration of dealer.”

8. Amendment of rule 17.- In the principal Rules, in rule 17, -

- (i) for the word 'Publication' appearing in the title of the Rule, the word 'Hosting' shall be substituted.
- (ii) for the word 'publish' appearing after the word 'shall' the words 'host on the Department's website' shall be substituted.

9. Amendment of rule 27.- In the principal Rules, in rule 27, -

- (i) in sub-rule(1), in clause(i), after the word "Form", the words "and in the manner" shall be inserted.
- (ii) sub-rule (5) shall be omitted.

10. Amendment of rule 28.- In the principal Rules, in rule 28, -

- (i) For sub-rule (3), the following shall be substituted, namely.-

"A return referred to in sub-rule (1) or sub-rule (2) shall be furnished by transmitting the data in the return electronically on the Departmental website and thereafter submitting the Return Verification Form in Form DVAT-56, in duplicate, in the manner stated in Rule 63. Such return and the said Form shall be furnished by the dealer within twenty eight days from the end of the tax period. On submitting of Form DVAT-56, the Commissioner shall issue the acknowledgement with signature and stamp on one copy of the said Form;

PROVIDED that a dealer who has been registered for the first time under the Act shall furnish the return(s), the date of furnishing of which has already expired on the date of grant of registration certificate, within seven days from the date of such grant;

PROVIDED FURTHER that where the dealer fails to submit Form DVAT-56 and/or to obtain the acknowledgment, it shall be construed that no return has been furnished by the dealer for that tax period;

PROVIDED ALSO that the Commissioner, by an order, may exempt a dealer or class or classes of dealers from furnishing acknowledgment in Form DVAT-56 along with documents stated in sub-Rule-(3A), if the return under this rule is furnished with digital signatures, in accordance with the provisions contained in the Information Technology Act, 2000 (21 of 2000).

(3A) The verification of the return in Form DVAT-56, referred to in sub-rule (3), shall be accompanied by proof of payment of tax, interest or any other sum in Form DVAT-20, copy of the TDS Certificate(s), CC-01 and the documents, as specified in Form DVAT-56 or in the return Form."

(ii) In sub-rule (4), after the words “all returns”, and before the words “relating” the words “, including Return Verification Form in Form DVAT-56 and documents referred to in sub-rule(3A),” shall be inserted.

11. **Amendment of rule 59.**- In the principal Rules, in rule 59, for sub-rule(4), the following shall be substituted, namely:-

“Every person holding a TAN shall be required to file a quarterly return in Form DVAT-48 within a period of twenty eight days from the end of the quarter.

(5) An application for amendment and/or cancellation to an existing registration shall be made in Form DVAT-45A electronically, on the department website.”

12. **Amendment of Form DVAT-48.**- In the principal Rules, in forms appended thereto,

for Form DVAT-48, the following shall be substituted, namely:-

“

Department of Value Added Tax
Government of NCT of Delhi

FORM DVAT – 48
[see Rule 59]

Form of Quarterly Return by the Contractee for the quarter ending _____

1. Name of Contractee
2. Full Address

Building Name/
Number _____
Area/ Road _____
Locality/ Market _____
Pin Code _____
Telephone No. _____

3. Tax Deduction Account Number _____
4. Details of payments made to Contractors and of tax deducted at source (as per Table below)

Table

Sl. No.	Name & Address of Contractor	Regn. No./TIN of contractor	Amount credited / paid	Date on which amount credited or paid	Amount of tax deducted	Date on which tax deducted	TDS Certificate No. & date	Challan no. and date on which TDS was paid to the credit of the Government Treasury	Name and address of the Bank	In case of book adjustment, mention the bill no. and PAO No.
1	2	3	4	5	6	7	8	9	10	11

5. List of all contracts awarded during the quarter:

Name & Address of Contractor	Contractor's TIN	Gross value of the entire contract	Value of contract awarded to the contractor	Cumulative Value of contract executed by the contractor up to the quarter	Single project sub divided into two separate contracts i.e. for supply and labour to one contractor		Site address(es) where the work is being executed	Start date of contract	End date of contract	Value of f goods supplied free of cost by the contractee which is deductible from the bill of the contractor		
					Supply contract	Amount of Labour contract						
											A mo unt	Tax rate
1	2	3	4	5	6	7	8	9	10	11	12	

6. Verification

I/We _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Signature of the person responsible for
Deducting at Source

Name
Designation/Status
Place :
Date :

Note: Use separate sheets wherever necessary.

Enclosed: Copy of the challan for payment of tax deducted and TDS certificates ”

13. **Insertion of New DVAT Form 45A** - In the principal Rules, in forms appended thereto, after Form DVAT-45, the following DVAT Form shall be inserted, namely:-

“

**Department of Trade and Taxes
Government of NCT of Delhi
Form DVAT 45A
[See Rule 59]**

**Application for Cancellation/Amendment(s) in particulars subsequent to allotment of
Tax Deduction Account Number (TAN) under Delhi Value Added Tax Act, 2004**

Type of Application (tick <input checked="" type="checkbox"/> as applicable)	<input type="checkbox"/> Amendment	<input type="checkbox"/> Cancellation
Date of amendment /cancellation (mm/dd/yyyy)		

Instructions for filing Form DVAT-45A
 (i) In case of amendment of existing particulars, please fill column no.1 and thereafter only those fields that are to be amended. All other fields should be left blank.
 (j) In case of cancellation, fill all the columns and also enclose original Form DVAT-45.

<u>1. Tax Deduction Account Number</u>	
2. Full Name of person responsible for deduction of Tax	
3. Address	Building Name/ Number
	Area/ Road
	Locality/ Market
	Pin Code
	Mobile Number
	Fax Number
e-mail	
4. TIN, if registered.	

15. Amendment of Form DVAT-16.- In the principal Rules, in forms appended thereto, for Form DVAT-16, the following shall be substituted, namely:-

“

Refund Claimed?
<input type="checkbox"/> Yes
<input type="checkbox"/> No

Department of Trade & Taxes
Government of NCT of Delhi

Form DVAT 16
[See Rule 28 and 29]
Delhi Value Added Tax Return

Original/Revised
If revised –
(i) Date of filing original return _____
(ii) Acknowledgement Receipt No. _____
(iii) Date of discovery of mistake or error _____
Specify the reasons for revision

R1 Tax Period	From		/		/		T		/		O		/		
		Dd		mm		yy		dd		mm		yy			

R2.1 TIN																			
R2.2 Full Name of Dealer																			
R2.3 Address																			
R2.4 Mobile No.																			

R3 Description of top items you deal in <i>(In order of volume of sales for the tax period or till the aggregate of sale volume reaches at least 80% - 1-highest volume to 5-lowest volume)</i>	Sl. No.	Commodity Code	Description of Goods	Tax Rate	% of sale volume	Tax contribution
	1					
	2					
	3					
	4					
	5					
					Total GTO	

R4 Turnover details														
R4.1 Gross Turnover														
R4.2 Central Turnover														
R4.3 Local Turnover														

R5 Computation of output tax	Turnover (Rs.)	Output tax (Rs.)
R5.1 Goods taxable at 1%		
R5.2 Goods taxable at 5%		
R5.3 Goods taxable at 12.5%		
R5.4 Goods taxable at 20%		
R5.5 Works contract taxable at 5%		
R5.6 Works contract taxable at 12.5%		
R5.7 Exempted sales/other deduction claimed		
R5.7(1) Sale of Diesel & Petrol as have suffered tax in the hands of various Oil Marketing Companies in Delhi.		
R5.7(2) Sales within Delhi against Form 'H'		
R5.8 Output Tax before adjustments Sub Total		
R5.9 Adjustments to output tax (Complete Annexure and enter Total A2 here)		
R5.10 Total Output Tax (R5.8 + R5.9)		

Total A2 from Annexure from

R6 Turnover of Purchases in Delhi (excluding tax) & tax credits	Purchases (Rs.)				Tax Credits (Rs.)				
R6.1 Capital goods									
R6.2 Other goods									
R6.2(1) Goods taxable at 1%									
R6.2(2) Goods taxable at 5%									
R6.2(3) Goods taxable at 12.5%									
R6.2(4) Goods taxable at 20%									
R6.2(5) Works contract taxable at 5%									
R6.2(6) Works contract taxable at 12.5%									
R6.2(7) Exempted purchase									
R6.2(8) Purchase from Unregistered dealers									
R6.2(9) Purchase of Diesel & Petrol taxable in the hands of various Oil Marketing Companies in Delhi									
R6.2(10) Purchases within Delhi against Form 'H'									
R6.3 Tax credit before adjustments				Sub Total					
R6.4 Adjustments to tax credits (Complete Annexure and enter Total A4 here)									
R6.5 Total Tax Credits (R6.3 + R6.4)									

Total A4 from Annexure from

R7.1 Net Tax	(R5.10) – (R6.5)							
R7.2 Interest @ _____% if payable	(B)							
R7.3 Penalty, if payable	©							
R7.4 Tax deducted at source (attach TDS certificates (downloaded from website) with Form DVAT 56)								
Sl. No.	Form DVAT-43 ID No.	Date	Amount					
R7.5 Tax credit carried forward from previous tax period								
R7.6 Adjustment of excess balance under CST towards DVAT liability								
R7.7 Balance payable [(R7.1+R7.2+R7.3) – (R7.4+R7.5+R7.6)]								
R7.8 Amount deposited by the dealer (attach proof of payment with Form DVAT-56)								
S.No.	Date of deposit	Challan No.	Name of Bank and Branch		Amount (Rs.)			
R8 Net Balance* (R7.7-R7.8)								

* The net balance should not be positive as the amount due has to be deposited before filing the return.

IF THE NET BALANCE ON LINE R8 IS NEGATIVE, PROVIDE DETAILS IN THIS BOX								
R9 Balance brought forward from line R8 (Positive value of R 8)								
R9.1 Adjusted against liability under Central Sales Tax								
R9.2 Refund Claimed								
R9.3 Balance carried forward to next tax period								

IF REFUND IS CLAIMED, PROVIDE DETAILS IN THIS BOX (Also fill Annexure-2E)								
R10 Details of Bank Account								
R10.1 Account No.								
R10.2 Account type (Saving/Current etc.)								
R10.3 MICR No.								
R10.4								
(a) Name of Bank								
(b) Branch Name								

R11 Inter-state trade and exports/ imports		Inter-state Sales / Exports				Inter-state Purchases / Imports			
R11.1 Against C Forms									
R11.2 Against C+E1/E2 Forms									
R11.3 Inward/outward Stock Transfer against F Forms									
R11.4 Against H Forms									
R11.5 Against I Forms									
R11.6 Against J Forms									
R11.7 Exports to / Imports from outside India									
R11.7(1) Exempted sale/purchase including High Sea Sale etc.									
R11.8 Other (not supported by any Form)									
R11.9 Capital goods									
R11.10 Total									

Annexure -1

(To be furnished with the return where adjustments in Output Tax or Tax Credits are made)

A1 Adjustments to Output Tax

Nature of Adjustment	Rate of tax (1,5,12.5, 20) %	Increase in Turnover	Decrease in Turnover	Increase in Output Tax (A)	Decrease in Output Tax (B)
A1.1 Sale cancelled [Section 8(1) (a)]					
A1.2 Nature of sale changed [Section 8(1) (b)]					
A1.3 Change in agreed consideration [Section 8(1) (c)]					
A1.4 Goods sold returned [Section 8(1)(d)]					
A1.5 Bad debts written off [Section 8(1) (e) and Rule 7A]					
A1.6 Bad debts recovered [Rule 7A(3)]					
A1.7 Tax payable on goods held on date of cancellation of registration (Section 23)					
A1.8 Other adjustments , if any (specify)					
Total					
A2 Total net increase / (decrease) in Output Tax (A-B)					

A3 Adjustments to Tax Credits

Nature of Adjustment	Rate of tax (1,5,12.5, 20) %	Increase in Turnover	Decrease in Turnover	Increase in Tax Credit (C)	Decrease in Tax Credit (D)
A3.1 Reduction in Input Tax Credit due to sale of goods at price lower than the purchase price [Section 10(5)]					
A3.2 Receipt of debit notes from the seller [Section 10(1)]					
A3.3 Receipt of credit notes from seller [Section 10(1)]					
A3.4 Goods purchased returned or rejected [Section 10(1)]					
A3.5 Change in use of goods, for purposes other than for which credit is allowed [Section 10(2)(a)]					
A3.6 Change in use of goods for purposes for which credit is allowed [Section 10(2)(b)]					
A3.7 Tax credit disallowed in respect of stock transfer out of Delhi [Section 10(3)]					
A3.8 Tax credit for Transitional stock held on 1 st April 2005 (Section 14)					
A3.9 Tax credit for purchase of Second-hand goods (Section 15)					
A3.10 Tax credit for goods held on the date of withdrawal from Composition Scheme [Section 16]					
A3.11 Tax credit for trading stock and raw materials held at the time of registration (Section 20)					
A3.12 Tax credit disallowed for goods lost or destroyed (Rule 7)					
A3.13 Tax credit adjustment on sale or stock transfer of capital goods [Section 9(9)(a)]					
A3.14 Second or Third instalment of balance tax credit on capital goods. [Section 9(9)(a)]					

Annexure – 2A
(See instruction 6)
SUMMARY OF PURCHASE / INWARD BRANCH TRANSFER REGISTER
(Quarter wise)
(To be filed along with return)

TIN: _____ Name of the Dealer: _____

Address: _____ Purchase for the tax period: From ___ to ___

Summary of Purchase (As per DVAT-30)

(All amounts in Rupees)

S.No.	Quarter & Year	Seller's TIN	Seller's Name	Rate of Tax on the Item under Delhi Value Added Tax Act, 2004 (0, 1, 5, 12.5, 20) (%)
1	2	3	4	5

Purchase not eligible for credit of Input Tax												
Import from Outside India	High Sea Purchase	Purchase from exempted units	Purchase From Unregistered Dealer/ Composition Dealer/Non-creditable goods(Schedule -VII)/Tax free goods/Petrol & Diesel from Oil Marketing Companies in Delhi	From Unregistered Dealer/ Composition Dealer/Non-creditable goods(Schedule -VII)/Tax free goods/Petrol & Diesel from Oil Marketing Companies in Delhi	Purchase of Goods against retail invoices	Capital Goods	Inter-State Purchase/Stock Transfer					
							Inter State Purchase			Stock Transfer		
6	7	8	9	10	11	C-Form	H-Form (including local)	C/E1/E2 Form	None	Branch Transfer	Consignment Transfer	
12	13	14	15	16	17							

Purchase Eligible for Credit of Input Tax								
Rate of Tax	Capital Goods			Type of Purchase	Others			
	Purchase Amount	Input Tax Paid	Total Purchase (including Tax)		Purchase Amount	Rate of Tax	Input Tax Paid	Total Purchase including Tax
18	19	20	21	22	23	24	25	26
				Purchase of Goods/ from sub-contractor(Works Contract)				

Note:- Data in respect of unregistered dealers may be consolidated tax rate wise for each Quarter

Signature of Dealer /
Authorized Signatory

Annexure – 2B
(See instruction 6)
SUMMARY OF SALE / OUTWARD BRANCH TRANSFER REGISTER
(Quarter wise)
(To be filed along with return)

TIN: _____ Name of the Dealer: _____

Address: _____ Sale for the tax period: From ____ to _____

Summary of Sales (As per DVAT-31)

(All amounts in Rupees)

S. No.	Quarter & Year	Buyer's TIN	Buyer's Name	Rate of Tax on the Item under Delhi Value Added Tax Act, 2004 (0, 1, 5, 12.5, 20) (%)	Inter-state Branch/ Consignment Transfer	Export out of India	High Sea Sales
1	2	3	4	5	6	7	8

Interstate Sales					
Goods Type	Form C/H/I/J/E1/E2/None	Rate of Tax	Sales Price (Excluding CST)	Central Sales Tax	Total
Capital Goods / Others					
9	10	11	12	13	14

Local Sales					
Type of Sale	Rate of Tax	Sales Price (Excluding VAT)	Output Tax	Total (including VAT)	Sale of Diesel & Petrol as have suffered tax in the hands of various Oil Marketing Companies in Delhi
Sale of Goods/ from sub-contractor (Works Contract)					
15	16	17	18	19	20

Note:- Data in respect of unregistered dealers may be consolidated tax rate wise for each Quarter.

Signature of Dealer /
Authorized Signatory

Department of Value Added Tax

Government of NCT of Delhi

Annexure 2C

[See Rule 42]

Details of Debit/Credit Notes related to purchases

(To be filed along with return)

Registration Number: _____

Name of dealer: _____

Tax period From(dd/mm/yy)_____ To(dd/mm/yy) _____

Address: _____

Method of accounting: Cash / Accrual

Date of issue	Debit / credit note / voucher no.	Amount of the relevant tax invoice affected by the credit/ debit note	Month which Invoice relates to	TIN
1	2	3	4	5

Amount of debit note	Amount of the variation to the tax amount shown on the tax invoice.	Amount of credit note	Amount of the variation to the tax amount shown on the tax invoice.	Relevant column of Annexure attached with DVAT-16 i.e A3.2, A3.3, A3.4 and A3.14
6	7	8	9	10

Signature of Dealer/
Authorised Signatory

Department of Value Added Tax

Government of NCT of Delhi

Annexure 2D

[See Rule 42]

Details of Debit/Credit Notes related to sales

(To be filed along with return)

Registration Number: _____

Name of dealer: _____

Tax period From(dd/mm/yy)_____ To(dd/mm/yy) _____

Address: _____

Method of accounting: Cash / Accrual

Date of issue	Debit / credit note / voucher no.	Amount of the relevant tax invoice affected by the credit note or debit note	Month which Invoice related to	TIN
1	2	3	4	5

Amount of debit note	Amount of the variation to the tax amount shown on the tax invoice.	Amount of credit note	Amount of the variation to the tax amount shown on the tax invoice.	Relevant Column of Annexure attached with form DVAT-16 i.e field A1.1/A1.2/A1.3/A1.4 and A1.8
6	7	8	9	10

Signature of Dealer/ Authorised Signatory

	b) Are you willing to surrender proportionate refund against statutory form yet to be received?	Yes No	
6.	Total value of purchases covered under schedule VII of DVAT Act 2004 (e.g. automobiles, fuels, electronic goods, office equipment, air conditioners etc.).	Amount of purchases	ITC claimed
7.	Have you claimed ITC on (Check the relevant ones)	<input type="checkbox"/> Consumed Goods <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Consumed DEPB <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> On sales made by Composition Dealer <input type="checkbox"/> Yes <input type="checkbox"/> No	
8.	a) Was there any sales promotion scheme, such as one for one free?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
	b) Has ITC been reduced on free sales?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
9.	Have you sold goods at below purchase price? (section 10 DVAT Act). If yes, specify amount.	<input type="checkbox"/> Yes <input type="checkbox"/> No	
		If Yes, Amount:	

16. Amendment of Form DVAT-17.- In the principal Rules, in forms appended thereto, for Form DVAT-17, the following shall be substituted, namely:-

Ward No. _____

Refund Claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No
--

**Department of Trade and Taxes
Government of NCT of Delhi
Form DVAT 17**

[See Rule 28]

**Composition Tax Return Form under the
Delhi Value Added Tax Act, 2004**

<u>Original/Revised</u>
If revised –
(i) Date of filing original return _____
(ii) Acknowledgement Receipt No. _____
(iii) Date of discovery of mistake or error _____
Specify the reasons for revision

R1 Tax Period	From										
		Dd	mm	yy	dd	mm	yy				

R2.1 TIN																				
R2.2 Full Name of Dealer																				
R2.3 Address																				
R2.4 Mobile No.																				

R3 Description of top categories of works contract you deal in having different composition rates or till the aggregate of sale volume reaches at	Sl. No.	Description	Composition Tax Rate	% of Sales Volume	Tax contribution
	1				

<i>least 80% (In order of volume of turnover for the tax period 1-highest volume to 3- lowest volume)</i>	2				
	3				

R4 Gross turnover																			
R5 Computation of composition /output tax					Turnover (Rs.)					Composition/output tax (Rs.)									
R5.1 Composition at 0.1%																			
R5.2 Composition at 1%																			
R5.3 Composition at 2 %																			
R5.4 Composition at 2.5 %																			
R5.5 Composition at 3 %																			
R5.6 Composition at 6 %																			
R5.7 Goods Taxable at 5% (sale of scrap/capital assets etc).																			
R5.8 Goods Taxable at 12.5% (sale of scrap/capital assets etc).																			
R5.9 composition / output Tax																			
Sub Total (R5.1 to R5.8)																			

R5.10 Amount of tax computed on the turnover mentioned in CC-01, at the lesser of the composition rates opted by the contractor or the sub-contractor.																		
R5.11 Balance carried forward from previous tax period																		
R5.12 Less : Tax deducted at source (attach TDS certificates (downloaded from website) with Form DVAT 56)																		
Sl. No.	Form DVAT-43 ID No.	Date	Amount															
R5.13 Net Tax [R5.9 – (R5.10 + R5.11+R5.12)]																		
R5.14 Interest, if payable																		
R5.15 Penalty, if payable																		
R5.16 Balance Payable (R5.13 + R5.14 + R5.15)																		
R5.17 Less : Amount deposited by the dealer (attach proof of payment with Form DVAT-56)																		
S.No	Date of deposit	Challan No.	Name of Bank and Branch				Amount											
R7 Net Balance* (R5.16- R5.17)																		

* The net balance should not be positive as the amount due has to be deposited before filing the return.

IF THE NET BALANCE ON LINE R7 IS NEGATIVE, PROVIDE DETAILS IN THIS BOX																		
R8 Balance brought forward from line R7 (Positive Value of R7)																		
R8.1 Refund Claimed																		
R8.2 Balance carried forward to next tax period																		

IF REFUND IS CLAIMED, PROVIDE DETAILS IN THIS BOX																		
R9 Details of Bank Account																		
R9.1 Account No.																		
R9.2 Account type (Saving/Current etc.)																		
R9.3 MICR No.																		
R9.4																		
(a) Name of Bank																		
(b) Branch Name																		

R10 Turnover of purchases in Delhi					(Rs.)					
R10.1 Goods taxable at 1%										
R10.2 Goods taxable at 5%										
R10.3 Goods taxable at 12.5%										
R10.4 Goods taxable at 20%										

Turnover of Purchases in Delhi					
Purchases against tax invoice/retail invoice	Exempted goods	Purchases from Unregistered Dealer	Works executed by contractor	contract by sub-	Total Purchases including Tax
			Sub contractor s under composition scheme (CC 01)	Sub contractor s paying tax as per Section 3 of the Act	
6	7	8	9(a)	9(b)	10

Inter State Purchases/Stock Transfer				
Purchases against 'C' Form	Inward Stock Transfer against 'F' Form	Import from Outside India	Others (not supported by forms)	Total (including tax)
11	12	13	14	15

Note:- Data in respect of unregistered dealers may be consolidated tax rate wise for each quarter.

Signature of Dealer /
Authorized Signatory

Annexure – 2B
(See instruction 4)
SUMMARY OF SALE REGISTER
(Quarter wise)
(To be filed along with return)

TIN: _____ Name of the Dealer: _____
Address: _____ Sale for the tax period: From _____ to _____

Summary of Sales (As per DVAT-31)

(All amounts in Rupees)

Details of Composition Transaction / Works Contract Executed									
S. No.	Quarter & Year	Buyer's TIN	Buyer's Name	Category of Contract (if applicable)	Rate of Composition	Turnover	Composition Tax	Form DVAT 43 ID No.	Date
1	2	3	4	5	6	7	8	9	10

Local Sale of Scrap/Capital Goods etc.(See sl. no.9 of modalities of composition scheme)		
Sale Price (Excluding VAT)	Rate of Tax	Output Tax
11	12	13

Signature of Dealer/
Authorised Signatory

”

17. **Insertion of New DVAT Form 56** - In the principal Rules, in forms appended thereto, after Form DVAT-55, the following DVAT Form shall be inserted, namely:-

“

Refund Claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No
--

”

Department of Value Added Tax
Government of NCT of Delhi

FORM DVAT – 56
[see Rule 28(3)]

RETURN VERIFICATION FORM

Ward No. _____

Original/Revised
If revised –
(iii) Date of filing original return _____
(iv) Acknowledgement Receipt No. _____
(iii) Date of discovery of mistake or error _____
Specify the reasons for revision

1. Tax Period	From		/		/		To		/		/	
		dd		mm		yy		dd		mm		yy

2. TIN	
3. Full Name of Dealer	
4. Address	
5. Mobile No.	

6. Type of Returns	DVAT-16	Yes/No	DVAT-17	Yes/No	CST	Yes/No
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	DVAT	CST	Total
7. Turnover			
8. Exemptions /deductions claimed			
9. Taxable Turnover			
10. Gross Output Tax			
11. Adjustment to Output Tax			
12. Gross Input Tax			
13. Adjustment to Input Tax			
14. Tax payable			
15. Tax Deposited			
16. TDS Claimed			
17. Amount carried forward			
18. Refund Claimed			
19. Purchases against declaration forms			
20. Sales against declaration forms			

21 Verification	
I/We _____ hereby solemnly affirm that to the best of my knowledge and belief, the information given in the return and the Annexures thereto which have been transmitted electronically by me vide acknowledgement number mentioned above is correct and complete and that the amount of Gross Turnover and other particulars shown therein are truly stated and are in accordance with the provisions of the Delhi Value Added Tax Act, 2004 and the Central Sales Tax Act, 1956, in respect of turnover chargeable to Delhi VAT/CST for the tax period stated in this form. I further declare that I am competent to make this return and verify it. I am enclosing copies of DVAT-20, TDS Certificate and CC-01, in respect of above tax period and also original Form 'H' (____ in number) for penultimate export to the exporters in Delhi, pertaining to the previous quarter(s).	
Signature of Authorised Signatory	_____
Full Name (first name, middle, surname)	_____
Designation/Status	_____

