

**(TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE EXTRAORDINARY)
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
DEPARTMENT OF TRADE & TAXES
VYAPAR BHAWAN : I.P.ESTATE: NEW DELHI -110 002**

No.F.3(384)/Policy/VAT/2013/985-996

Dated: 11-11-2013

NOTIFICATION

In continuation to Notification No.F.7(420)/Policy/VAT/2011/1203-1213 dated 11/02/2013 regarding filing of Audit report by dealers having turnover of Rs.10 crores or more during 2011-12 or 2012-13 in Form AR-1, I, Prashant Goyal, Commissioner Value Added Tax, in exercise of the powers conferred on me by section 49 and 70 of Delhi Value Added Tax Act, 2004 (hereinafter referred to as 'Act') read with rule 42A of Delhi Value Added Tax Rules, 2005 hereby clarify that –

- (i) the dealers who are liable by virtue of having turnover of Rs.10 crores or more but dealing exclusively in commodities listed in First Schedule of the Act need not to file the said audit report. Such dealers shall even be exempted from filing the AR-1 report if the annual turnover of sale from items incidental to the business remains upto Rs.5 lakh in a year.
 - (ii) the dealers who are dealing exclusively in export of goods outside the country shall also be exempted from filing the report. Such dealers shall even be exempted from filing AR-1 report if annual sale turnover from items incidental to the business including DEPB licenses, Scrap etc., remains upto Rs.5 lakh in a year.
 - (iii) the part-7A of the report envisages to file details of inter-state sale/stock transfer made against declaration forms during the year. The dealers eligible to file the report shall have the option to file copy of the information of Block R 10 of the CST return in Form 1 for 2012-13 provided that the information has been filed online prior to filing of the AR 1 report.
 - (iv) the turnover criteria demands that the dealers whose turnover is Rs.10 crores or more during 2011-12 or 2012-13 are liable to file AR 1 for the year 2012-13. However, in case the turnover during 2012-13 was less than or equal to Rs. 1 crores, such dealers shall be exempt from filing AR 1 report.
2. The AR-1 report will need to be submitted to respective ward incharge by 2nd December, 2013 for the year 2012-13.


(Prashant Goyal)
Commissioner, Value Added Tax