

**GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
DEPARTMENT OF TRADE AND TAXES
VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI-110002**

No.F.6(70)/P-I/VAT/2010/78-87

Dated: 02.05.2011

CIRCULAR NO. 1 OF 2011-12

Sub: Carry forward of Input Tax Credit on opening and closing Stock

This is in continuation to Circular No. 12 of 2010-11 dated 28/09/2010 with reference to the amendments made by the Govt. of Delhi in section 9(1) along with other sections and in Return Form DVAT-16 as well.

2. As the matter for amendment seeking restoration of Section 9(1) at pre-amendment stage is still under consideration of the Government, the dealers are directed to continue filling their Returns without taking into consideration of the calculation of the ITC to be carried forward on closing stock.

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

(G.C. Lohani)
VATO (Policy)

No.F.6(70)/P-I/VAT/2010/78-87

Dated: 02.05.2011

1. PS to Commissioner (T&T), Deptt. of Trade & Taxes.
2. All Spl. Commissioners, Deptt. of Trade & Taxes
3. All Addl./Joint Commissioners, Deptt. of Trade & Taxes
4. Jt. Commissioner (PR/Adv.), Deptt. of Trade & Taxes.
5. All VATOs/AVATOs of all Wards of Operations through Zonal In-charge, Deptt. of Trade & Taxes.
6. All VATOs/AVATOs, Front Office/CRC Cell/PR Branch/TPS/Legal Service Cell/CFC, Deptt. of Trade & Taxes.
7. Manager (EDP), Deptt. of Trade & Taxes with the request to put the circular on the website of the Department.
8. Dy. Director (R&S), Deptt. of Trade & Taxes.
9. President, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P. Estate, New Delhi
10. Guard File.

(G.C. Lohani)
VATO (Policy)