

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

No.F.6(70)/P-I/VAT/2010/161-168

Dated: 10.06.2011

CIRCULAR NO. 3 OF 2011-12

**Subject : Applicability of Amendment in Section 9(2)(g) and 10(5) of
DVAT Act, 2004 and filing of Annexure 2A & 2B along with
Form DVAT-16**

In continuation to Circular No. 1 of 2011-12 dated 02.05.2011 and in order to further clarify applicability of amendments made in section 9(2)(g), 10(5) of the DVAT Act, 2004 and Annexure 2A & 2B to be attached with Return Form DVAT-16, the following clarifications are hereby issued:

1. It is clarified that the filing of Annexure 2A & 2B with Return Form i.e. DVAT-16 is effective since the date of notification i.e. 07.05.2010.
2. The other amendments i.e. in Section 9(2)(g) and Section 10(5) of DVAT Act, 2004 stands implemented from the date of notification i.e. 01.04.2010.

This issues with the prior approval of Commissioner (VAT).

(G.C. Lohani)
VATO (Policy)

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

(G.C. Lohani)
VATO (Policy)