



**“Annexure - 2A**  
(See instruction 6)

**SUMMARY OF PURCHASE / INWARD BRANCH TRANSFER REGISTER**  
(Month 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.	Month & Year	Seller's TIN	Seller's Name
1	2	3	4

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/against Retail Invoices	Purchase of Tax Exempted Goods	Capital Goods
5	6	7	8	9	10

Purchase not eligible for credit of Input Tax					
Inter-State Purchase/Stock Transfer					
Inter State Purchase				Stock Transfer	
C-Form	H-Form	C/E1/E2 Form	None	Branch Transfer	Consignment Transfer
11	12	13	14	15	16

Purchase Eligible for Credit of Input Tax			
Capital Goods			
Purchase Amount	Rate of Tax	Input Tax Paid	Total Purchase Including Tax
17	18	19	20

Purchase Eligible for Credit of Input Tax				
Others				
Type of Purchase	Purchase Amount	Rate of Tax	Input Tax Paid	Total Purchase (Including Tax)
Purchase of Goods/Work Contract				
21	22	23	24	25

- Data in respect of unregistered dealers may be consolidated tax rate wise for each month

Signature of Dealer /  
Authorized Signatory

**Annexure - 2B**  
(See instruction 6)

**SUMMARY OF SALE / OUTWARD BRANCH TRANSFER REGISTER**  
(Month 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.	Month & Year	Buyer's TIN	Buyer's Name	Inter-state Branch / Consignment Transfer	Export out of India	High Sea Sales
1	2	3	4	5	6	7

Interstate Sales					
Goods Type	Form C/H/I/J/E1/E2	Rate of Tax	Sales Price (Excluding CST)	Central Sales Tax	Total
8	9	10	11	12	13

Local Sales			
Type of Sale	Rate of Tax	Sales Price (Excluding VAT)	Output Tax
Sale of Goods/Works Contract			
14	15	16	17

- Data in respect of unregistered dealers may be consolidated tax rate wise for each month

Signature of Dealer /  
Authorized Signatory”

**7. Amendment of Form DVAT 17**

In the principal Rules, in Form DVAT 17, the following footnote shall be inserted in the end, namely:-

“Note:- Attach copy of month wise summary of purchase register maintained in Form DVAT-30 in the format appended at Annexure.

**Annexure**

**SUMMARY OF PURCHASE / INWARD BRANCH TRANSFER REGISTER**  
(Month 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.	Month & Year	Seller's TIN	Seller's Name
1	2	3	4

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/against Retail Invoices	Purchase of Tax Exempted Goods	Capital Goods
5	6	7	8	9	10

Purchase not eligible for credit of Input Tax					
Inter-State Purchase/Stock Transfer					
Inter State Purchase				Stock Transfer	
C-Form	H-Form	C/E1/E2 Form	None	Branch Transfer	Consignment Transfer
11	12	13	14	15	16

Purchase Eligible for Credit of Input Tax			
Capital Goods			
Purchase Amount	Rate of Tax	Input Tax Paid	Total Purchase (Including Tax)
17	18	19	20

Purchase Eligible for Credit of Input Tax				
Others				
Type of Purchase	Purchase Amount	Rate of Tax	Input Tax Paid	Total Purchase Including Tax
Purchase of Goods/Work Contract				
21	22	23	24	25

- Data in respect of unregistered dealers may be consolidated tax rate wise for each month

Signature of Dealer /  
Authorized Signatory”

**8. Amendment of Form DVAT 20**



Purchase Eligible for Credit of Input Tax			
Capital Goods			
Purchase Amount	Rate of Tax	Input Tax Paid	Total Purchase (Including Tax)
17	18	19	20

Purchase Eligible for Credit of Input Tax				
Others				
Type of Purchase	Purchase Amount	Rate of Tax	Input Tax Paid	Total Purchase Including Tax
Purchase of Goods/Work Contract				
21	22	23	24	25

**Note :** The entries of the Debit/Credit note Nos. in the 2<sup>nd</sup> column of the table are to be made showing + / - sign specifically, as the case may be.

Department of Trade & Taxes  
Government of NCT of Delhi

**Form DVAT 31**  
[See Rule 42]

**Specimen of Sales / outward Branch Transfer Register**

Registration Number: \_\_\_\_\_

Name of dealer: \_\_\_\_\_ Sales for the tax period  
From (dd/mm/yy) \_\_\_\_\_ To (dd/mm/yy) \_\_\_\_\_

Address: \_\_\_\_\_  
\_\_\_\_\_ Method of accounting: Cash / Accrual

Details of Sales

(All amounts in Rupees)

Details of Tax/Retail Invoice/Delivery Note/Debit & Credit Note				Inter-state Branch / Consignment Transfer	Export Out of India	High Sea Sales
Date of sale/transfer (dd/mm/yy)	Invoice / Delivery Note / Credit Note no.	Buyer's Name	Buyer's TIN			
1	2	3	4	5	6	7
Total						

Interstate Sales					
Goods Type	Form No.	Rate of	Sale Price	Central	Total

Capital Goods / Others	(C/H/I/J/E1/E2)	Tax	(Excluding CST)	Sales Tax	
8	9	10	11	12	13

Local Sales			
Type of Sale	Rate of Tax	Sale Price (Excluding VAT)	Output Tax
Sale of Goods / Works Contract			
14	15	16	17

NB – Entries of Debit/Credit note in col. 2 may be made with proper sign ( + / - ) as the case may be.”

By order and in the name of  
the Lt. Governor  
of the National Capital Territory of Delhi,

**(S. K. Kamra)**  
Dy. Secretary-III (Finance)

No.F.3(23)/Fin(Rev-I)/2011-12/DSIII/68

Dated : 27.01.2012

Copy forwarded for information to :-

1. The Principal Secretary (GAD), Government of NCT of Delhi in duplicate with the request to publish the notification in Delhi Gazette Part-IV (extraordinary) in today's date.
2. The Principal Secretary to the Hon'ble Lieutenant Governor, Delhi.
3. The Principal Secretary to the Hon'ble Chief Minister, Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
4. The Principal Secretary (Finance), Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
5. The Commissioner, Value Added Tax, Vyapar Bhawan, I.P. Estate, New Delhi.
6. The Secretary to Finance Minister, Government of NCT of Delhi, Delhi Sachivalaya, New Delhi.
7. The P.A. to the Leader of Opposition, 29, Delhi Legislative Assembly, Old Secretariat, Delhi.
8. The Additional Secretary (Law), Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
9. OSD to Chief Secretary, Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
10. The Registrar, Delhi Value Added Tax Appellate Tribunal, Vyapar Bhawan, I.P. Estate, New Delhi.
11. VAT Officer (Policy), Department of Trade & Taxes, Government of NCT of Delhi, Vyapar Bhawan, New Delhi.
12. Web-site.
13. Guard File.

**(S. K. Kamra)**  
Dy. Secretary-III (Finance)