

DEPARTMENT OF TRADE AND TAXES
GOVERNMENT OF N.C.T. OF DELHI
VYAPAR BHAWAN, NEW DELHI

No. F. 7/463/P/Vat/C/2012-13 423-430

Dated: 6/8/12

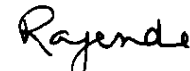
CIRCULAR No....12.... OF 2012-13

Subject: Revision of returns with excess Input Tax Credit bifurcated between Refund and Carry Forward

The software application for online return filing does not allow the excess Input Tax Credit to be bifurcated into Refund and Carry Forward in form DVAT-16. However, there are some returns pertaining to tax periods of previous financial years, where the dealers had claimed both Refund and Carry Forward in the same return. Now, if the dealers revise such returns, they are unable to submit the revised returns unless they change the claim to either Refund or Carry Forward.

With a view to facilitate the revision of such returns by the dealers, it has now been decided to accept such revised returns manually. The manual copies of such revised returns shall be accepted only at counter number 13 of the Front Office on the First Floor of Vyapar Bhawan. A manual acknowledgement of the revised return will be issued at this counter. Such returns shall be updated in the database and an online confirmation of the revised return will become available in the "Return History" on the dealer login page.

It may be noted that all other kind of returns, whether original or revised, will continue to be accepted online as per the normal procedure.

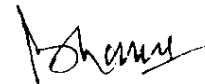


(Rajendra Kumar)

Commissioner, Value Added Tax

Copy to :-

1. All Special / Addl./ Joint Commissioners, Department of Trade and Taxes.
2. All Zonal Incharges, Department of Trade & Taxes.
3. Deputy Director (Policy), Department of Trade and Taxes.
4. Programmer (EDP), Department of Trade and Taxes- *to upload the circular on the web site of the Department.*
5. President/Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P. Estate, New Delhi.
6. All VATOs / AVATOs, Department of Trade and Taxes – *through internal mail system.*
7. Guard File.



(T.C. Sharma)

Value Added Tax Officer (Policy)