

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

No. F. 7(456)/Policy/VAT/2012/ 484 - 491

Dated: 16-8-2012

**CIRCULAR No.....13..... OF 2012-13**

**Sub: Waiving off the mandatory requirement of 'No Objection Certificate' from landlord for registration under the DVAT Act, 2004.**

A detailed circular on registration of new dealers was issued vide Circular No. F. III/17/CT&T/Estt/07/2574-77 dated 16.04.2007. Point No. 7 of the said Circular required 'proof of legal possession of principal place and / or additional places of business'.

In order to facilitate the registration of dealers running business from rented premises, it has now been decided that it will not be mandatory for the dealers to submit 'No Objection Certificate' from the landlord if they submit other supporting documents like rent receipts, rent agreement, water/electricity bills etc. in support of legal possession of the premises.

This issues with the approval of the Competent Authority.

**(T.C. Sharma)**

**Value Added Tax Officer (Policy)**

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Copy forwarded for information and necessary action to :-

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

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