

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

No.F.3/310/Policy/VAT/2012/964-970

Dated: 12-12-2012

CIRCULAR NO 24 OF 2012-13

Sub:- Issuance of statutory forms in advance.

The matter regarding advance issue of 'C' Forms has been examined and it has been decided to discourage advance issue of forms except in exceptional circumstances. Also, it should be ensured that the item is allowed on the Central RC of the purchasing dealer for stated purpose. In order to check any misuse of these forms, the Assessing Authorities are directed to strictly follow the following guidelines: -

- i) The purchasing dealer shall enclose a letter along with the requisition slip from selling dealer clearly stating that "goods will be dispatched only against advance statutory forms".
- ii) Name & address of the Assessing Authority of the selling dealer alongwith copy of Registration Certificate of selling dealer may be made available by purchasing dealer.
- iii) Proforma invoice indicating the amount of purchase, excluding CST, cash discount, job work, cost of Freight, deliveries, freight or Installation, if separately charged and admissible as deduction.
- iv) The Assessing Authorities shall obtain approval of Special Commissioner-II on file before issue of the advance forms.
- v) Advance forms may be issued through the DVAT system only.
- vi) The form may be duly filled in recording the Name, RC No. of the dealer as well as its selling dealer and on the top of original copy, it may recorded in red ink- "ADVANCE FORM" issued for a sum not exceeding Rs. ----- (as mentioned on proforma invoice) for purchase of -----item valid for -----(FY). A transparent tape may be pasted on the above words.
- vii) Adequate security should be obtained from the purchasing dealer to safeguard against possible misuse of form.

**(Prashant Goyal)
Commissioner (Value Added Tax)**

Copy forwarded for information and necessary action to:-

1. PS to the Commissioner, VAT, Department of Trade and Taxes, GNCT of Delhi Vyapar Bhawan, I.P.Estate, New Delhi-02.
2. All Spl./Addl./Joint Commissioners, Department of Trade and Taxes, GNCT of Delhi Vyapar Bhawan, I.P.Estate, New Delhi-02.
3. All VATOs/AVATOs Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-02.
4. Programmer (EDP), Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-02 for uploading the circular on the website of the department.
5. Dy. Director (R&S), Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-02.
6. The President/General Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P.Estate, New Delhi.
7. Guard File.

(T.C. Sharma)
VATO (Policy)