

**GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI**  
**DEPARTMENT OF TRADE AND TAXES (Policy Branch)**  
**VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI-110 002**

No. F.3(11)/P-II/VAT/MISC/2012/ Pt. File / 983-989

Date: 14-12-2012

**CIRCULAR No 26 OF 2012-13**

**Sub: Clarification regarding payment of tax on monthly basis by Quarterly Dealers whose tax liability exceeds one lakh rupees.**

Dealers having 'Quarter' as tax period and having net tax liability exceeding Rupees One lakh during the last financial year or current financial year were directed to deposit tax on monthly basis vide Order dated 04.12.2012 issued under Sub-section 4 of Section 3 of the Delhi Value Added Act, 2004.

2. It is clarified that for calculating the tax liability of Rupees One lakh, as prescribed vide the said Order, the tax payable under the Delhi Value Added Tax Act, 2004 and that under Central Sales Tax Act, 1956 is to be considered. Further, the Tax Deducted at Source (TDS) shall not be excluded for calculating the total tax liability. Hence, TDS, wherever due, plus the balance tax payable by dealer directly would be considered for calculating the Rupees One lakh threshold limit.

3. The Quarterly Dealers covered by the above Order dated 04.12.2012 shall deposit the tax for the month of October 2012 and November 2012 by 21<sup>st</sup> December, 2012.

**(Prashant Goyal)**  
**Commissioner, VAT**

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)**  
**VATO (Policy)**