

**GOVERNMENT OF NCT OF DELHI  
DEPARTMENT OF TRADE & TAXES  
VYAPAR BHAWAN, NEW DELHI**

No.F.7(420)/VAT/Policy/2011 /117-123

Dated:25/04/2013

**CIRCULAR NO. 3 OF 2013-14**

**Sub: Filing of online returns for March, 2013 and Fourth Quarter 2012-13.**

In order to facilitate the filing of online DVAT/CST returns, in exercise of the powers conferred under Rule 49A of the DVAT Rules, 2005, the last date of online filing of return for monthly dealers and composition dealers, for the return due on April 25, 2013, is hereby extended up to 01.05.2013. The last date of filing of hard copy of the return for the above tax period is also extended up to 06.05.2013.

The last date of filing of return for the Fourth quarter of quarterly dealers for 2012-13 is extended as per schedule given below:-

<b>Class/category of quarterly dealers (as per net tax paid during the year 2011-12)</b>	<b>Last date of filing of online returns</b>	<b>Last date of filing hard copy of return</b>
1	2	3
Paid net tax more than Rs.1,00,000/-	06.05.2013	10.05.2013
Paid net tax between Rs.50,000/- to 1,00,000/-	10.05.2013	15.05.2013
Paid net tax less than Rs.50,000/-	15.05.2013	20.05.2013

However, the tax due for the above mentioned period shall be deposited as per the provisions of Section 3(4) of the DVAT Act, 2004. Penalty and interest on late deposit of tax due shall be imposed as applicable.

**(PRASHANT GOYAL)  
COMMISSIONER, VAT**

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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. Dy. Director (Policy), Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-02.
4. All VATOs/AVATOs Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-02.
5. 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.
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)**