

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

No.F.3(339)/Policy/VAT/2013 / 76-82

Dated: 15/04/2013

CIRCULAR NO. 2 OF 2013-14

The Government, vide Notification No.F.14(13)/LA-2012/cons2law/179 dated 28/12/2012, amended Section 95 of the Delhi Value Added Tax, 2004, making it mandatory for every dealer to file Permanent Account Number (PAN), and Importer Exporter Code (IEC) in case the dealer is engaged in import/export business, in the prescribed form, within two months of notification of the amendment.

However, the amended Form DVAT 52 could only be notified on 30/03/2013 vide Notification No.F.3(15)/Fin.(Rev-1)/2012-13/dsVII/264. Accordingly, for compliance of Section 95 of the DVAT Act, 2004, read with Rule 18(3) of the DVAT Rules, 2005, all registered dealers shall now file Form DVAT 52 with requisite details pertaining to Permanent Account Number and/or Importer Exporter Code, as the case may be, on or before 30/05/2013.

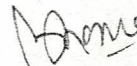

(PRASHANT GOYAL)
COMMISSIONER, VAT

No.F.3(339)/Policy/VAT/2013 / 76-82

Dated: 15/04/2013

Copy forwarded for information and necessary action to:

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


(T.C. SHARMA)
VATO (POLICY)