

**DEPARTMENT OF TRADE & TAXES  
VAT AUDIT BRANCH, 12TH FLOOR,  
VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI**

No.VAT AUDIT/HQ/2013-14/ 2406-2413

Dated: 27/13

**CIRCULAR**

The officers of VAT Audit Branch, KCS Branch, Spl. Zone Branch and other Wards have been assigned the work of conducting audit of the business affairs of dealers u/s 58 of DVAT Act, 2004 for the years 2009-10 to 2012-13 based on the risk profile of the dealers. In this regard attention is invited towards notification No.F.7(420)/Policy/VAT/2011/1203-1213 dated 11-02-2013 issued by the Commissioner, VAT in exercise of the powers conferred u/s 49 and 70 of DVAT Act, 2004 and Rule 42-A of DVAT Rule 2005 notifying the procedure and form for filing Audit Report in respect of certain dealers which is as under:-

*Every registered dealer liable to get his accounts audited as per Section-49 of the Act read with Rule-42-A of the Rules shall furnish audit report in Form AR-1 within seven-and-a-half months from the end of the year in duplicate. This notification is applicable only for dealers with a gross turnover of Rs.10 Crore (rupees ten crore) and above in 2011-12 or in any of the subsequent financial years. Dealers exclusively dealing in commodities listed in the First Schedule appended to the Act and the dealers with 100% export turnover shall be exempted from furnishing audit report under this notification.*

In view of above, the dealers whose turnover exceeded Rs.10 Crore during 2012-13 shall have to file audit report in Form-AR-1 upto 15-11-2013. Therefore, all the officers of VAT Audit Branch, KCS Branch, Spl. Zone Branch and other Wards are advised to carry out the audit of the business affairs of the dealers having GTO more than Rs.10 Crore for the year 2012-13 after 15-11-2013. However, audit for period prior to 2012-13 can continue as per the notice issued.

This issues with the prior approval of Commissioner, VAT.

*amul*  
2-7-2013

**(P. R. KAUSHIK)  
VATO, HQ, VAT AUDIT**

No.VAT AUDIT/HQ/2013-14/

Dated:

1. PS to Commissioner (T&T), Deptt. Of Trade & Taxes.
2. All Spl. Commissioners, Deptt. Of Trade & Taxes.
3. All Addl. Commissioners/Joint Commissioners, Deptt. Of Trade & Taxes.
4. Dy Director (Policy), Deptt. Of Trade & Taxes.
5. Dy Director (R&S), Deptt. Of Trade & Taxes.
6. All VATOs/AVATOs, of all Wards of Operations through Zonal In-charge, Deptt. Of Trade & Taxes.
7. Programmer (EDP), Deptt. Of Trade & Taxes with the request to upload the circular on the website of the department.
8. Guard File.

*amul*  
2-7-2013

**(P. R. KAUSHIK)  
VATO, HQ, VAT AUDIT**

*655/EDP  
02/07/13*