

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

No.F.3(361)/Policy/VAT/2013/403-409

Dated:10.7.2013

CIRCULAR NO.05 OF 2013-14.

Subject: Process of online registration.

The Department had introduced the facility of online registration under DVAT/CST Act with effect from 01/04/2013. The process involves pre-verification from VATI by visiting the business premises and obtaining signed copy of registration application with all relevant documents before granting the registration.

However, it has been reported that the Ward officers are finding it difficult to complete the pre-inspection exercise within the permissible time limit of 15 days under e-SLA wherever the number of applications is high. The delay in granting registration is also causing inconvenience to dealers. With a view to ensure time bound disposal of registration cases, it has now been decided that the pre registration verification by VATI be stopped. The Ward VATO may grant registration based on facts declared by the dealer in the registration application and documents uploaded with the application and also submitting a hard copy of the same to concerned VATO. The physical verification may be conducted by VATI post registration within three months of grant of registration. The process flow will be as under:

1. Dealer seeking registration would submit some basic details such as name, constitution, PAN and contact details online.
2. PAN is verified from NSDL.
3. On successful PAN verification, dealer will be provided login id and password through e-mail
4. The dealer would login, fill up registration forms and upload supporting documents such as address, identification proof, etc.
5. Dealer to take a print out of the application filled online and submit the signed copy of the same along with relevant documents such as constitution of business, partnership agreement etc in the concerned ward.
6. A computerised receipt will be issued by the ward to the dealer. The receipt should contain a computer generated date on which application (hard copy) with documents is received.
7. Generation of receipt would push the application into the login of concerned Ward in charge. Counting of 15 days begins with the generation of this receipt.
8. The Ward VATO would approve/reject/issue deficiency memo based on the facts of the case.
9. The above action is required to be completed within 15 days as per DVAT Act and SLA.
10. Registration certificate will be sent to the dealer at his indicated Principal Place of Business through registered speed post.
11. Ward VATO would assign the registration application to VATI for physical inspection. This verification would be completed within 3 months of issue of the Registration certificate to the dealer.
12. Ward VATI would enter verification report in the system through his/her login Id and password within a week of verification.
13. The verification report would be available in Ward VATOs login.
14. The Ward VATO will initiate action on adverse report, if any, submitted by ward VATI within 3 days.

This issues with the prior approval of Commissioner, Value Added Tax.

**(Sanjeev Ahuja)
Addl. Commissioner (Policy)**

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. Dy. Director (Policy), 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. The President/General Secretary, Sales Tax Bar Association (Regd.), VyaparBhawan, I.P.Estate, New Delhi.
5. All VATOs/AVATOs Department of Trade and Taxes, GNCT of Delhi, VyaparBhawan, I.P.Estate, New Delhi-02.
6. PS to the Commissioner, VAT, Department of Trade and Taxes, GNCT of Delhi VyaparBhawan, I.P.Estate, New Delhi-02.
7. Guard File.

(Vijay Chandna)
Value Added Tax Officer(Policy)