

**GOVERNMENT OF NCT OF DELHI  
DEPARTMENT OF TRADE AND TAXES  
VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI-110 002**

No.F.6(80)/Policy-I/VAT/2010/1617-27

Dated: 26.08.2010

**CIRCULAR NO. 11 OF 2010-11**

**Subject : Income Tax PAN of Registered Dealers**

The matter regarding introduction of Goods & Services Tax system of taxation has been engaging the attention of the government for quite some time and the new tax regime is likely to be introduced with effect from 1<sup>st</sup> April, 2011. One of the major activities amongst others will be issuance of new registration numbers to all the existing dealers. To maintain uniformity, it has been decided that the registration number should be income tax PAN based.

2. For issuing new registration number, PAN will be required. Sub-section (3) of Section 95 of Delhi Value Added Tax Act, 2004 provides for intimation of Permanent Account Number (PAN) issued under Income Tax Act, 1961 (43 of 1961) in the manner prescribed in Sub-Rule (3) of Rule 18 of Delhi Value Added Tax Rules, 2005. Every existing dealer had to intimate the PAN by 31<sup>st</sup> December 2005 in Form DVAT-52. The new registrants who are having PAN at the time of applying for registration under DVAT have to mention the PAN in Item 8 of Registration Application Form DVAT 04. The new registrants who have obtained PAN at a later date have to intimate the same within 15 days of obtaining the PAN.

3. Failing to intimate PAN within the aforesaid period, a dealer is liable to pay by way of penalty, a sum of ten thousand rupees u/s 95(4) of DVAT Act, 2004. Ward officers are directed to find whether the dealers in their respective wards have complied with the aforesaid provisions. Penalty may be imposed and recovered in case of default.

4. Application Software developed by M/s CMC Ltd. has provision of receipt and entry of PAN information received through DVAT-52 in Dealer Information System (DIS) module. The applications (DVAT-52) already received and lying un-entered may be entered in the system without further loss of time.

5. The exercise may be carried out for functioning dealers. Dealers who have already applied for cancellation of registration in Form DVAT-09 may be cancelled expeditiously. Thereafter non-functioning dealers may be considered for cancellation.

6. This issues with the prior approval of Commissioner (Trade & Taxes).

**(Naveen Katarya)**  
VATO (Policy)

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Copy to :-

1. PS to Commissioner (T&T), Deptt. of Trade and Taxes.
2. All Spl. Commissioners, Deptt. of Trade and Taxes.
3. All Addl./Joint Commissioners, Deptt. of Trade and Taxes.
4. Jt. Commissioner (PR/Adv.), Deptt. of Trade and Taxes..
5. All VATOs/AVATOs of all Wards of Operations through Zonal In-charges, Deptt. of Trade and Taxes.
6. All VATOs/AVATOs, Front Office/CRC Cell/PR Branch/TPS/Legal Service Cell/CFC, Deptt. of Trade and Taxes.
7. Manager (EDP), Deptt. of Trade & Taxes., with the request to put the circular on the web site of the department. Arrangement may also be made for storing the PAN information received through web-site and uploading the same to main server. Possibility of entry of PAN may also be explored if the same is available from any other document like Balance Sheet.
8. President, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I. P. Estate, New Delhi
9. President, Trade Associations, Delhi
10. Guard File.

**(Naveen Katarya)**  
VATO (Policy)