

**OFFICE OF THE DEPUTY COMMISSIONER (ZONE-V/OPERATIONS)
VALUE ADDED TAX DEPARTMENT, BIKRIKAR BHAWAN
I.P. ESTATE, NEW DELHI-110002**

No.: VAT/OPERATIONS/2005/658

Dated : 19/04/2005

CIRCULAR

In order to streamline the processing of applications for registration under the Delhi Value Added Tax Act, 2005 and the Central Sales Tax Act, 1956, the following guidelines be followed till further orders:

1. Issue of Registration Certificate

After processing the registration applications, the VATO/the Registering Authority/the Notified Authority will issue Registration Order and endorse a copy of the Registration order and a draft certificate of Registration and the certificate of Registration will be issued under the signatures of the VATO/the Registering Authority/the Notified Authority in the Ward/operations.

2. Visit of the VATI

The VATO/the Registering Authority will issue the certificate of Registration on the basis of application and the enclosures filed alongwith the application and the surety verification report. Pre-registration visits of the Dealer will not be undertaken by the VATI. However, in all the cases where the registration is granted, a friendly visit will be undertaken by the VATIs within 45 days of the grant of registration to verify the facts and confirm the working of the dealer.

3. Surety Verification

Surety Bonds filed with the Registration Applications will be verified internally within the Department and the confirmation by the surety dealer before the VATO is not required. Till provisions is made for verification of surety dealer's details on the system, the verification process will be undertaken manually. In the cases where the dealer has furnished bank guarantee or other modes of security/surety, the verification of the surety/security will be done within 15 days of filing of the application as these verifications of the security/surety is the internal matter which has to be done by the VATI/VATO at our office end.

4. Registration Applications under CST Act

Provision regarding surety as applicable under the CST Act Rules and instructions issued thereunder will continue.

5. Verification/comparison of original documents with the photocopies

In the case where the dealer has furnished photocopies and the VATO is of the opinion that the documents required verification/comparison with the original,

such verification/comparison will be undertaken during the friendly visit within 45 days of the grant of registration.

6. **Service of Notice under sub-section 3 (b) of section 19 of DVAT Act, 2005**
VATO/the Registering Authority/Notified Authority will ensure that wherever the notice proposing the rejection of the Registration application is issued, the notice should be served on the applicant dealer physically through the Ward official.
7. Alongwith the application for registration, the applicant dealer will file the proof of identity (indicating the Signatures) of the surety dealer. The proof of identity can be in the form of Voters Identity Card/Ration Card/Passport/Driving License.
8. On the application for Registration, applicant dealer will furnish his telephone number and mobile number (if any) so that in case of any deficiency found in the application, the Department is in a position to inform the same immediately to the dealer.

(Ajay Kumar Bisht)
Deputy Commissioner (Operations)