

**DELHI VALUE ADDED TAX DEPARTMENT
I.P. Estate, NEW DELHI**

F1(45)/VAT/Policy/2005-06

Dated: 12-05-05

CIRCULAR No. 4 of 2005-06

Sub: Procedure for registration under DVAT Act.

1. An application for registration under DVAT Act is to be made in form DVAT 04. The application should be accompanied by the following supporting documents :

Mandatory supporting documents

- (a) Annexures of the Form duly filled in (in case any of the annexures is not applicable, same may be mentioned)
- (b) Proof of incorporation of the applicant dealer i.e. Copy of deed of constitution (partnership deed (if any), certificate of registration under the Societies Act, Trust Deed, Memorandum and Articles of Association etc.) duly certified by the authorized signatory.
- (c) Proof of identity of authorized signatory signing the Registration Application Form.
- (d) Two self addressed envelopes (without stamps)
- (e) In case of a dealer applying for registration and simultaneously opting for payment of tax under composition scheme, please attach application in Form DVAT 01 along with this application.
- (f) Proof of Security

Optional Supporting Documents

- (a) Proof of ownership of principle place of business.
- (b) Proof of ownership of residential property by proprietor/managing partner.
- (c) Copy of passport of proprietor/managing partner.
- (d) Copy of Permanent Account Number in the name of business allotted by the Income Tax Department.
- (e) Copy of last electricity bill (The bill should be in the name of business and for the address specified as the main place of business in the registration form)
- (f) Copy of last telephone bill (The bill should be in the name of business and for the address specified as the main place of business in the registration form)

2. The official receiving the application should scrutinize the application for completeness and tick the cover page of the DVAT 04 regarding the supporting documents submitted by the applicant. The supporting documents should be self-attested by the applicant.
3. The official should mention the Ward No. on the cover page at the time of receiving application to facilitate the transfer of the registration application to appropriate authority.

4. Since the process of registration is time bound, the official receiving the application and other concerned officers of the Front Office should ensure that there is no delay in sending the application to the concerned authority for appropriate action. All applications should be sent on the same day & in rare cases by the morning of next working day. The dispatch register shall show the date and time at which the registration was received in the ward.
5. Since the security amount need to be calculated by the applicant, the official receiving the application should ensure that proper supporting documents with regard to reduction in the security amount are enclosed with the application and the security in the prescribed forms are enclosed in original, as per the statement of the dealer in field NO. 18 of Part A of DVAT 04.
6. It may also need to be checked whether the applicant has enclosed duly filled in DVAT 01, if he intend to opt for composition scheme.
7. The official should also check that none of the field of the application form, has been left blank. In case any field is not applicable, it should be either struck out or be mentioned "Not Applicable".
8. In case the application is not supported with mandatory documents, the application should not be accepted, by the receiving official.
9. The officer required to issue registration needs to dispose off the registration application within a period of 15 days from the date on which the application was received in DVAT Deptt, after conducting such enquiries as he deems fit.
If for some reasons, registration cannot be granted within 15 days then before the expiry of this period, the officer has to issue a notice to the applicant clearly stating the grounds on which his application is proposed to be rejected and permitting him to show cause in writing within next 15 days as to why application for registration should not be rejected. Here, it should be kept in mind that if neither the registration is granted nor the notice is issued by the required date, the applicant shall be deemed to be registered under the DVAT Act and the officer shall issue a Certificate of Registration to such applicant.
In case the applicant furnishes the reply to the notice, the office may either accept the application and register the applicant or reject the application for reasons to be recorded in writing. In case, the applicant fails to respond to the notice within the stipulated time, the application for registration shall stand rejected.
10. The official receiving the application should also ensure that the application is affixed with Court fee of Rs.500/- each under the DVAT Act as well as CST Act.
11. The registration of application which were submitted before 1/4/05 i.e. under the DST Act 1975, will be processed under the DST Act and in the concerned ward. In case the validity of the dealer is fixed before 1/4/05, then after getting registration under the DST Act, the dealer will deemed to be registered under the DVAT Act w.e.f. 1/4/05 as per Section 24 of the DVAT Act. The surety under such cases shall be prescribed under the DST Act and Central Act.

12. In cases where the liability for registration under DST Act has already arisen prior to 1/4/05 but the dealer has not yet applied for registration (he can apply within 30 days from the date of his liability), such applications shall be accepted in the concerned wards and in case validity of such dealer is fixed prior to 1/4/05, then the registration will be granted under the DST Act 1975. Such dealers will also deemed registered under the DVAT Act by virtue of Section 24 of DVAT Act w.e.f. 1/4/05. Such dealers will also be prescribed security under DST Act and CST Act as the case may be.
13. In case of deciding requirement of security for registration cases mentioned in para 11 & 12 above, the officers may keep in mind the provisions of DVAT Act.

Sd/-
(R.K. Verma)
Commissioner, VAT

F1(45)/VAT/Policy/2005-06

Dated: 12-05-05

Copy for immediate and follow-up action:

1. PS to Commissioner, VAT.
2. PA to Addl. Commissioners I,II, III & IV.
3. All Joint Commissioners/Dy. Commissioners.
4. All Assessing Authorities/VAT Officers/Asstt. VAT Officers.
5. VAT Officers, Tax Payer Service, Dispute Settlement Unit, Key Dealer Unit, Coordination, Audit, Enforcement .
6. Manager (EDP) with the request to make arrangement for circulation on web site.
7. President, Value Added Tax Bar Association, New Delhi.
8. All Trade Associations.
9. Guard file.

Sd/-
(S.S. Ghonkroka)
Jt. Commissioner, VAT

DELHI VALUE ADDED TAX DEPARTMENT
I.P. Estate, NEW DELHI

F1(45)/VAT/Policy/2005-06/1011

Dated: 16-05-05

CORIGENDUM OF CIRCULAR No. 4 of 2005-06

Sub: Procedure for registration under DVAT Act.

The Court Fee/Registration Fee for CST registration may please be read a sum of Rs. 25/- (Twenty Five) only in place of Rs. 500/- (five hundred) as mentioned at para 10 of the Circular

No. 4 of 2005-06 dated 12.5.2006. Other points/instructions mentioned in that circular will remain unchanged.

Sd/-
Value Added Tax Officer (Policy)

F1(45)/VAT/Policy/2005-06/1011

Dated: 16-05-05

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Sd/-
Value Added Tax Officer (Policy)