

## DDMA ORDER DATED 30.06.2021 REGARDING RELIEF TO TAXPAYER

GOVERNMENT OF NATIONAL or OELH! or n. V Y APAR OH ,NWAN, ORDER Oatod% 0, o  
'WHEREAS, Delhi Disaster Management Authority had imposed in the territory of NCT of Delhi with effect from 10100 pm on 19049021 (Monday) to 2G.04 2021 (Monday) vide Order No. 381 dated 19.04.2021 and which has Vide subsequent orders issued on 2021 i id been extended till 05:00 am on 07.06.2021 (Monday), as an emergency measure

**2. AND WHEREAS, the representation has been received from the Secretanj Sales Tax Bar Association (Regd.)** requesting to extend the time for filing DVAT Returns for the 4th quarter of the F.Y 2019-20 ending 31.03.2021 in view of the difficult conditions and restrictive movement during the Lockdown upto 30.069021

**3. AND WHEREAS, Rule 28 of the DVAT Rules, 2005 sub-rule (3) provides that the dealer shall file its return electronically i.e.** within the period of 28 days from the end of the tax period. The tax period is as defined in Rule 26 of OVAT rule, 2006. 4 AND WHEREAS, the imposition of curfew resulted in the restriction in the movement of persons and closure of offices in the NCT of Delhi thereby restricting the taxpayers from filing their returns on time. 5 AND WHEREAS, Rule 49A empowers the Commissioner, VAT to extend the period prescribed for doing a certain acti upto the period as may be specified by him



**6. NOW, considering the difficulties faced by the taxpayers due to the cuffew imposed, date of filing of DVAT Return for the quarter ending 31st March 1202Ä in**



**FORM DVAT 16, DVAT 17 and DVAT-48 along with required annexure enclosures shall stand extended up to 30th June, 2021.** However, due self-assessed tax & interest continue to be paid/deposited in the usual manner as per the provisions of section 3(4) of the Delhi Value Added Tax Act, 2004. Scanned by TapScanner

**8. Copy To: -2.** The the rototnn tt'touqt' noonntoro aro not to hard COPY or tho This issues with the opprovnl of Commiooionor (VAT). (Anand umar Tiwari ) Additional Commissioner (Policy) Dated: 30) ) Secretary(Finance), Govt. of NCT of Delhi, A wing, 4th level. Delhi Secretariat. IP Estate, Delhi. Secretary to Mintster, Finance, Govt. of NCT of Delhi. A Wing, Delhi Socratarlat. Estate. Delhi. S. All Special/.Additionat/Joint Commissioner of of tment Of The President, Sales Tax Bar Estates Assistant e •aotitn)lssionor/GSTO of ot j, of Scanned by TapScanner

