

REGARDING RESTORATION OF REGISTRATION OF DEALERS.

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI DEPARTMENT OF TRADE AND TAXES (POLICY BRANCH) VYAPAR BHAWAN, I.P.ESTATEr NEW DELHI-110 002 Dated: ORDER The registration certificate of some dealers who were showing NIL Gross Turn Over or not filing the returns were cancelled vide Orders dated 16/12/2013, 01/01/2014 & 30/04/2014 respectively under the name of the then Commissioner, VAT. As a result of this exercise, it has come to the notice that some genuine dealers have also been affected though they were still functioning and due to some reasons could not file their returns. The department had taken the cognizance of such cases and decided to individually deal with each case on merit. As per practice, the file of such dealer used to be submitted to the Commissioner through the respective Zonal Incharge alongwith the inspection report of the VATI and the certificate issued by VATO stating that the dealer is genuine, for restoration of registration. However, considering the large number of cases being forwarded by the ward authorities, it has now been decided that the practice of submission of individual files for restoration should be dispensed with and every zone would submit the cases for the approval of the Commissioner (VAT) on weekly basis alongwith requisite reports & certificates including the following conditionalities:- i. lit. v. The dealer is functioning at the address indicated and local Inquiries conducted by VATI confirm that the dealer is functioning and genuine one and PAN card & Identity proof card have been verified. After the cancellation of the registration and during the course of restoration the business premises has been kept intact and not shifted. The constitution of the firm/company has not been changed. Prior to the cancellation, except the default of return, the dealer has not been a tax defaulter.; All the due tax including penalty for non-filing of the returns is duly paid. After ensuring the field inspection report, the VATO shall also make a telephonic enquiry from the neighbouring dealers [market associations regarding the functioning of the dealer and submit a certificate that the applicant dealer is a genuine dealer and still functioning despite the cancellation of registration. The -2- Zonal Officer shall also submit a certificate that he has gone through the report of VATI and also examined the report of the Ward VATO and is satisfied that the applicant dealer is fit for restoration

4. After the submission of these certificates, the list would be submitted by the Addl.Commissioner/Jt. Commissioner concerned recommending the restoration of registration to Commissioner (VAT) through Policy Branch under section 74B(5) of the DVAT Act, 2004. This issues with the prior approval of the Commissioner, VAT. 6 59-6 g (R.K.Mishra) SpL.Commissioner(PoLicy) Dated: Copy forwarded for information and necessary action to: 1. 2. 3. 4, 5

6. All Spl./Addl./Joint Commissioners, Department of Trade and Taxest GNCT of Delhi, Vyapar Bhawan I.P.Estate, New Delhi-02. Dy. Director (Policy), Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estatel New Delhi-02. Joint Director (IT), Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estater New Delhi-02 for uploading the order on the website of the department. All Assistant Commissioners/AVATOs Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-02. PS to the Commissioner, VAT Department of Trade and Taxes, GNCT of Delhi Vyapar Bhawan, I.P.Estate, New Delhi-02. Guard File. (Rajesh B ana Assistant Commissioner (Policy