

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
DEPARTMENT OF TRADE & TAXES
(POLICY BRANCH)

VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI- 110002

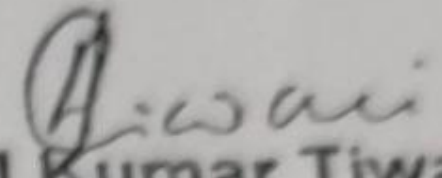
F.7(420)/VAT-Policy/2011/PF/ 556 - 564

Dated: 30/06/2021

ORDER

1. WHEREAS, Delhi Disaster Management Authority had imposed curfew in the territory of NCT of Delhi with effect from 10:00 pm on 19.04.2021 (Monday) to 26.04.2021 (Monday) vide Order No. 381 dated 19.04.2021 and which has vide subsequent orders issued on 25.04.2021, 01.05.2021, 09.05.2021, 16.05.2021 and 23.05.2021 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 Secretary 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 30.06.2021.
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 DVAT rule, 2005.
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 act, upto the period as may be specified by him.
6. NOW, considering the difficulties faced by the taxpayers due to the curfew imposed, date of filing of DVAT Return for the quarter ending 31st March 2021 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 shall 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.

7. The dealers filing the returns through digital signature are not required to file hard copy of the return/FORM DVAT-56
8. This issues with the approval of Commissioner (VAT).


(Anand Kumar Tiwari)
Additional Commissioner (Policy)

F.7(420)/VAT-Policy/2011/PF/556-564

Dated: 30/6/2021

Copy To:

1. Secretary(Finance), Govt. of NCT of Delhi, A wing, 4th level, Delhi Secretariat, IP Estate, Delhi.
2. Secretary to Minister, Finance, Govt. of NCT of Delhi, A Wing, Delhi Secretariat, IP Estate, Delhi.
3. All Special/Additional/Joint Commissioner of Department of Trade & Taxes, GNCTD.
4. Programmer (EDP), Department of Trade & Taxes, GNCTD. *to upload the same on the Dept website as usual*
5. The President, Sales Tax Bar Association(Regd.), 2nd Floor, Vyapar Bhawan, IP Estate, New Delhi.
6. All Assistant Commissioner/GSTO of Department of Trade & Taxes, GNCTD.
7. PS to Commissioner, Department of Trade & Taxes, GNCTD.
8. Guard File.

ACT T-I

(Anjana Mahajan)