

**DEPARTMENT OF TRADE & TAXES,
VYAPAR BHAWAN, NEW DLEHI**

ADVISORY FOR CASUAL DEALERS

1. The India International Trade Fair (IITF) shall be held from 14-11-2015 to 27-11-2015 at Pragati Maidan, New Delhi. Registered dealers of VAT department shall continue to use their TIN for making sales at IITF and follow the provisions of Delhi Value Added Tax Act, 2004 and Rules framed there under for conducting business. Un – Registered dealers including those from outside Delhi are required to get themselves registered as Casual Traders Under Section 16A of the said Act.
2. As per section 2(1)(g) of the said Act, casual trader is defined as - “a person who, whether as principal, agent or in any other capacity undertakes occasional transactions in the nature of business involving buying, selling, supply or distribution of goods or conduction any exhibition-cum-sale in Delhi whether for cash, differed payment, commission, remuneration or other valuable consideration.”
3. All such traders (casual) are advised to follow the under mentioned Do's and Dont's :

Do's

- ⊙ Get registered with the Department of Trade & Taxes, Govt. of NCT of Delhi under the Delhi VAT Act, 2004, by prescribed period.
- ⊙ Deposit security in the form of Bank Draft or Challan in Form DVAT 20 equal to your estimated liability to pay tax for the period you do business in the NCT of Delhi.
- ⊙ Pay tax daily on the sale made during the previous day.
- ⊙ Furnish a return in form DVAT 16A after the conclusion of the business.
- ⊙ Maintain proper books of accounts viz. Retail invoice and detail of stock on daily basis.
- ⊙ Issue a retail invoice/cash memo for each and every sale made by you.
- ⊙ Collect VAT on sale made by you at the appropriate rate of tax. A copy of the schedule of rates of tax on various commodities is available with your Hall Master.
- ⊙ Obtain a No dues Certificate before leaving the exhibition-cum-sale.

Dont's

- ⊙ Do not issue any tax invoice.
- ⊙ Do not leave the premises of Pragati Maidan, ITPO unless you have obtained a no dues certificate from the Department of Trade & Taxes.

Note : Those casual Dealers who want to apply for Trade Fair in Pragati Maidan shall opt for Ward – 02 at the time of Registration as a casual dealer.

COMMISSIONER, VALUE ADDED TAX