

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

**VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI-110 002**

No.F.7/420)/VAT/Policy/2011/PF/ 02-08

Dated: 8-4-14

**CIRCULAR NO. 1 OF 2014-15**

Sub: **Filing of Return in Form 1 under Central Sales Tax Act, 1956.**

Block R 10 – year wise details of pending forms/declarations and R 11 – Utilisation account of declaration forms issued in advance of Central Sales Tax Return Form 1 have been omitted through amendment inter-alia carried out in Central Sales Tax (Delhi) Rules, 2005 vide Notification No. F.3(27)/Fin(Rev-I)/2013-14/dsVI/292 dated 05/03/2014. Since, the notification came into effect from 05.03.2014, the fourth quarter return for the year 2013-14 will continue in the same format as existing at the beginning of the quarter and may be filed with aforesaid blocks (R 10 & R 11). However, information pertaining to year 2009-10 and 2010-11 shall not be provided in the block R 10, since default assessment for missing forms for these years has already been carried out.

All Assessing Authorities are therefore directed to scrutinize/assess the cases pertaining to the said period accordingly.

  
**(SANJEEV AHUJA)**

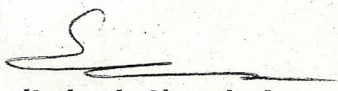
**Spl. Commissioner(Policy)**

No.F.7/420)/VAT/Policy/2011/PF/

Dated:

Copy forwarded for information and necessary action to:

1. All Spl./Addl./Joint Commissioners, Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan I.P.Estate, New Delhi-02.
2. Dy. Director (Policy), Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-02.
3. System Analyst (EDP), Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-02 for uploading the circular on the website of the department.
4. The President/General Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P.Estate, New Delhi.
5. All Asstt. Commissioners (VAT)/AVATOs, Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-02.
6. PS to the Commissioner, VAT Department of Trade and Taxes, GNCT of Delhi Vyapar Bhawan, I.P.Estate, New Delhi-02.
7. Guard File.

  
**(Lokesh Chandra)**

**Assistant Commissioner (Policy)**