

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.3(393)/Policy/VAT/2013/311-317

Dated : 21.08.2014

CIRCULAR NO. 9 OF 2014-15

Sub: Furnishing of advance information in respect of functions organised in Banquet Halls, Farm houses, Marriage/Party Halls, Hotels and Open Ground etc.

This department vide Notification No.3(393)/VAT/2013/1085-1096 dated 19/02/2013, directed the owner/lessee/custodian of the venue where programmes/functions are to be organized in the Banquet Halls, Farm Houses, Marriage/Party Halls, Hotels, Open Ground etc, where food and/or liquor items are to be supplied/provided and cost of booking exceeds rupees one lakh per function to get themselves enrolled by filling form BE-1 and thereafter to submit return in Form BE-2 at least 3 days before first day of a month and for second fortnight by 12th of the month.

This notification was made effective from the 2nd fortnight of January, 2014 vide Notification dated 27/12/13. All concerned are hereby directed to file the requisite information in Form BE-1 and BE-2 in a timely manner to avoid imposition of penalty under section 86 of the DVAT Act, 2004.

This issues with prior approval of the Commissioner, VAT.

(Sanjeev Ahuja)
Spl. Commissioner (Policy)