

**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/761-767

Dated : 16.02.2015

**CIRCULAR NO. 26 OF 2014-15**

**Sub: Filing of reconciliation return for the year 2013-14**

In partial modification to this department's Circular No. 21 of 2014-15 on the subject cited above, and in exercise of the powers conferred under Rule 49A of the Delhi Value Added Tax Rules, 2005 read with section 9(2) of Central Sales Tax Act, 1956, I, Sanjeev Khirwar, Commissioner, Value Added Tax, do hereby extend the last date of filing of online return in Form 9 for the year 2013-14, prescribed under Rule 4 of Central Sales Tax (Delhi) Rules, 2005 to 31/03/2015.

The return is to be filed by dealers who have made interstate sale at concessional rates against statutory forms 'C' or stock transferred against 'F' forms or sold the goods against 'H' forms to dealers (other than Delhi) or claimed deduction from taxable turnover against E-I/E-II forms or I/J forms etc.

The dealers who have not made the sale as mentioned above need not file reconciliation return in Form 9.

**(Sanjeev Khirwar)**  
Commissioner, Value Added Tax