# Department of Trade and Taxes Government of NCT of Delhi

## Form DVAT 01

[See Rule 5(2)]

### PART - A

# **Application For Opting For Composition Scheme**

1.	TIN															
2.	Full Name of Applicant Deale	r														
3.	Nature of Business  (Tick ☑ all applicable)	Trader		Mar	nufac	turer		Wor Con	ks tracto			Leas	sing		Other (spec	
4.	Year for which composition so	cheme is	sou	ght*								_				
	* hereinafter referred to as "cu			<u> </u>				<u> </u>	1	1						
5.	Turnover in the preceding yea	r				(R	s.)									
6.	Estimated Turnover in the cur	rent yea	ır			(R	s.)									
7.	Tax Payable on Opening		Des	script	tion*					Ta	x I	Paya	ble (	Rs.)		
	Stock lying at the beginning of the current year	(i) Tra	ding	Stoc	k											
	[u/s 16(9)]	(Iii) Ra	aw n	ateri	al											
		(iii) Pa	ckag	ging I	Mate	rial										
		(iv) Fi	nishe	ed Go	ods											
						То	otal									
	(* Please complete Annexure 1	.)														
8.	Details of Tax paid		De	scrip	tion			•					•			_
	calculated as per (7) above	(i) Am	ount	of ta	x pai	d* (	Rs.)									
		(iii) Da	ate o	f Dep	osit					/			/			
								dd			mn	n		,	уууу	
		(iii) Cl	nalla	n No	. if aı	ny										

<sup>(\*</sup> Please attach original challan / proof of deposit)

9. Verific	ation	1															
I/We information	on g	iven	he	reina	bove	is	tru	e a			o the	•	•			that elief	
Signature	of A	uth	oris	ed Si	gnate	ory	,									 	
Full Name	e (f	irst i	nam	ie, mi	iddle	, si	ırnc	ıme	?)			 		 		 	
Designati	on/S	tatus	S											 		 	
Place																	
													-		•		
Date																	
	D	ay		Mo	nth			Y	ear								

**Instructions** for dealers opting for composition scheme (For details refer section 16 of the Act and Rule 5 of these rules)

- 1. Dealers opting for the composition scheme would be liable to pay tax @1% on his turnover.
- 2. The application for opting to pay tax under the composition scheme has to be filed within **thirty days** from the beginning of the current year.
- 3. Following class of dealers are **not eligible** to opt for the composition scheme:
  - Dealers whose turnover during the preceding year or expected turnover during the current year exceeds Rs. fifty lakh rupees
  - Dealers procuring goods from any place outside Delhi or selling or supplying goods to any place outside Delhi at any time during the current year.
  - Dealers registered under the Central Sales Tax Act, 1956.
- 4. Dealers opting for the composition scheme **cannot** -
  - make purchases of goods from a person who is not a registered dealer under the Act;
  - issue a tax invoice;
  - collect any amount of tax under the Act from customers; or
  - claim input tax credit on their purchases
- 5. Once the dealer has opted for the composition scheme, the option of withdrawal is available only after the end of the year in which the option is made. Thus, dealers have to continue under the instant scheme up to the end of the financial year and the option of withdrawal would be available only at the beginning of next financial year. However if the turnover of the dealer exceeds Rs.50 lacs during the year, he shall be liable to pay tax under section 3 on and from the day his turnover exceeds Rs.50 lacs. Such dealer shall intimate the Commissioner within 7n days of his becoming liable to pay tax under section 3.

- 6. The dealer opting for the composition scheme has to pay tax at rates specified in section 4 of the Act on the stock of trading stock, raw materials, packaging material and finished goods lying with him on first day of the financial year for which composition scheme is opted for.
- 7. Dealers would be required to retain the tax invoices and retail invoices for all his purchases as required u/s 48 of the Act i.e. for a period of at least seven years.

## Form DVAT 01

#### PART - B

### **Calculation Sheet**

	(i)	Details of Trading Stock as at 1	l <sup>st</sup> April,	of the current year and	d tax payable thereon
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	Rate wise details of the Trading Stock	Pur		se V Rs.)	alu (	e	Fa	ir N	ket V Rs.)	/alu	ıe*	Т	ax	Pa	yat	ole	(Rs	.)
A	Goods taxable at 1%																	
В	Goods taxable at 4%																	
С	Goods taxable at 12.5%																	
D	Goods taxable at 20%				$\bot$													
Е	Total		•	o ma (7)(		•												

<sup>(\*</sup> As at 1<sup>st</sup> April of the current year)

(ii) Details of Raw Material as at 1<sup>st</sup> April, \_\_\_\_\_ of the current year and tax payable thereon.

	Rate wise details of the Raw Material	Pu	ase Rs.	Va )	lue		Fai	ir N	ket V (s.)	alu	e*	Та	ıx P	aya	ble	(Rs	.)
A	Goods taxable at 1%																
В	Goods taxable at 4%																
С	Goods taxable at 12.5%																
D	Goods taxable at 20%																
Е	Total			nain ')(ii)		<b>+</b>											

<sup>(\*</sup> As at 1<sup>st</sup> April of the current year)

(iii) Details of Packaging Material as at 1<sup>st</sup> April, \_\_\_\_\_ of the current year and tax payable thereon.

	Rate wise details of the Packaging Material		se Value s.)		Fair	Mark (R	et V s.)	'alu	e*	Т	ax I	Pay	ab	le (	Rs	.)
A	Goods taxable at 1%															
В	Goods taxable at 4%															
С	Goods taxable at 12.5%															
D	Goods taxable at 20%	Commute														
Е	Total	Carry to form to (		•												

<sup>(\*</sup> As at 1<sup>st</sup> April of the current year)

	Rate wise details of the Packaging Material	F	urcl	hase (Rs		lue		Fair	rke (Rs.	lue*	1	ax	Pa	yat	ole	(Rs	.)
A	Goods taxable at 1%																
В	Goods taxable at 4%																
С	Goods taxable at 12.5%																
D	Goods taxable at 20%					7											
Е	Total		•	o mai (7)(i		H	•										
7. Ve	erification																
I/We info noth	erification  e rmation given hereinabove is training has been concealed therefromature of Authorised Signatory	rue a															
I/We info noth Sign Full	ermation given hereinabove is to sing has been concealed therefro	rue a	and ·														
I/We info noth Sign Full	rmation given hereinabove is the state of Authorised Signatory  Name (first name, middle, surface)	rue a	and ·														

Date

Month

Day

Year