

## Form DVAT 04 – Cover Page

[See Rule 12]

### Application for Registration under Delhi Value Added Tax Act, 2004

#### Checklist of Supporting Documents

*Please tick as applicable*

#### **Mandatory Supporting Documents**

- Parts A, B, C & D of the Form duly filled in (in case any of the parts is not applicable, please mark accordingly)
- Proof of incorporation of the applicant dealer i.e. Copy of deed of constitution (partnership deed (if any), certificate of registration under the Societies Act, Trust deed, Memorandum and Articles of Association etc) duly certified by the authorised signatory
- Proof of identity of authorised signatory signing the Registration Application Form
- Two self addressed envelopes (Without stamps)
- In case of a dealer applying for registration and simultaneously opting for payment of tax under composition scheme, please attach application in Form DVAT 01 along with this application
- Proof of Security along with duly filled Form DVAT-12

#### **Optional Supporting Documents (For reduction in Security Amount)**

- Proof of ownership of principal place of business
- Proof of ownership of residential property by proprietor/ managing partner
- Copy of passport of proprietor/ managing partner
- Copy of Permanent Account Number in the name of the business allotted by the Income Tax Department
- Copy of last electricity bill (The bill should be in the name of the business and for the address specified as the main place of business in the registration form)
- Copy of last telephone bill (The bill should be in the name of the business and for the address specified as the main place of business in the registration form)

#### **Reasons for Rejection (For Office Use Only)**

*Please tick as applicable*

- Not attached Mandatory Supporting Document(s) \_\_\_\_\_
- Other \_\_\_\_\_

## Form DVAT 04

[See Rule 12]

### PART - A

#### Application for Registration under Delhi Value Added Tax Act, 2004

1. Full Name of Applicant Dealer	
2. Nature of Business <input type="checkbox"/> Manufacturer <input type="checkbox"/> Trader <input type="checkbox"/> Leasing <input type="checkbox"/> Works Contractor <input type="checkbox"/> Exporter <input type="checkbox"/> Importer <input type="checkbox"/> Others (specify) _____ (Tick <input checked="" type="checkbox"/> all applicable)	
3. Constitution of Business (Tick <input checked="" type="checkbox"/> one as applicable) <input type="checkbox"/> Proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> HUF <input type="checkbox"/> Others, please specify _____ <input type="checkbox"/> Private Ltd. Company <input type="checkbox"/> Government Company <input type="checkbox"/> Public Ltd. Company <input type="checkbox"/> Public Sector Undertaking <input type="checkbox"/> Government Corporation <input type="checkbox"/> Govt Deptt/ Society/ Club/ Trust	
4. Type of Registration Tick <input checked="" type="checkbox"/> one <input type="checkbox"/> Mandatory <input type="checkbox"/> Voluntary	
5. Opting for composition scheme under section 16 of the Act? Tick <input checked="" type="checkbox"/> one <input type="checkbox"/> Yes <input type="checkbox"/> No	
6. Annual Turnover Category Tick <input checked="" type="checkbox"/> one <input type="checkbox"/> Less than Rs. 10 lacs <input type="checkbox"/> Rs. 10 lacs or above	
(a) Turnover in preceding financial year Rs.	
(b) Expected turnover in the current financial year Rs.	
7. Date from which liable for registration under Delhi Value Added Tax Act, 2004	
Day	Month / Year
8. Permanent Account Number of the applicant dealer (PAN)	
9. Registration number under Central Excise Act (if applicable)	
10. Principal Place of Business	Building Name/ Number Area/ Road Locality/ Market Pin Code Email Id Telephone Number Fax Number

11. Address for service of notice <i>(If different from principal place of business)</i>	Building Name/ Number																					
	Area/ Road																					
	Locality/ Market																					
	Pin Code																					
	Email Id																					
	Telephone Number																					
	Fax Number																					

12. Number of additional places of business within or outside the state <i>(also please complete Part C)</i>	Godown / Warehouse		
	Factory		
	Shop		
	Other place(s) of business		

13. Details of main Bank Account	Account Number																					
	MICR Number																					
	Name of Bank																					
	Address of Bank																					

14. Details of investment in the business <i>(details should be current as on date of application)</i>	Own Capital (Rs.)																					
	Loans from Banks (Rs.)																					
	Other loans and borrowings (Rs.)																					
	Plant & Machinery (Rs.)																					
	Land & Building (Rs.)																					
Other assets & investments (Rs.)																						

15. Description of top 5 items you deal or propose to deal in <i>(1-highest volume to 5-lowest volume)</i>	Description of items	Commodity Code				
	1					
2						
3						
4						
5						

16. Accounting Basis	Tick <input checked="" type="checkbox"/> one	<input type="checkbox"/> Accrual	<input type="checkbox"/> Cash
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17. Security	(a) Amount of Security Rs.																					
	(b) Type of Security																					
	(c) Date of expiry of Security			/			/															
	Day		Month		Year																	

18. Number of persons having interest in business (also please complete Part B for each such person)			
19. Number of managers			
20. Number of authorised signatories			

21. Name of Manager																				
	First Name						Middle Name						Surname							

\* if more than one manager, attach particulars for additional managers on a separate sheet

22. Name of Authorised Signatory*																				
	First Name						Middle Name						Surname							

\*Please complete Part D

23. Verification																			
I/We _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.																			
Signature of Authorised Signatory										_____									
Full Name										_____									
Designation/Status										_____									

Place																				
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Date			Month			Year			
	Day	Month		Year					

Please affix a passport size photograph of the person whose particulars are being given in this form

### Form DVAT 04 PART - B

#### Particulars of person [proprietor/ karta/ partners/ directors in the business / Members of Executive Committee of societies, clubs etc.] having interest in the business

*(Attach particulars on separate sheet for each person having interest in business)*

1. Full Name of Applicant Dealer																				

2. Full Name of Person having interest in business <i>(Provide in order of first name, middle name, surname)</i>																				

3. Date of birth								4. Gender (tick <input checked="" type="checkbox"/> one)	<input type="checkbox"/> Male	<input type="checkbox"/> Female
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5. Father's / Husband's name																				
	First Name						Middle Name						Surname							

6. PAN :																				
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7. Passport No.

8. E-mail address																				
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9. Residential Address <i>(If different from principal place of business)</i>	Building Name/ Number																			
	Area/ Road																			
	Locality/ Market																			
	Pin Code																			
	Telephone Number																			
	Fax Number																			

10. Permanent Address <i>(If different from residential address)</i>	Building Name/ Number																			
	Area/ Road																			
	Locality/ Market																			
	Pin Code																			
	Telephone Number																			
	Fax Number																			

11. Whether engaged in any other business		<input type="checkbox"/> Yes	<input type="checkbox"/> No
If yes, give details:-			
(i) Name & address of other business			
(ii) TIN			
(iii) Status			

\*if engaged in two or more other business, attach details on a separate sheet

12. Verification
I/We _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.
Signature of Authorised Signatory _____
Full Name <i>(first name, middle, surname)</i> _____
Designation/Status _____

Place																				
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Date			/			/			
	Day			Month			Year		



Type	<input type="checkbox"/> Godown / Warehouse	<input type="checkbox"/> Factory	<input type="checkbox"/> Shop	<input type="checkbox"/> Other place of business																
Address	Building Name/ Number																			
	Area/ Road																			
	Locality/ Market																			
	Distt.																			
	State																			
	Pin Code																			
	Email Id																			
	Telephone Number																			
	Fax Number																			
	Date of establishment																			
	Day		Month		Year															
State local sales tax/VAT/CST registration number																				
<i>(if place of business is situated outside Delhi)</i>																				

Type	<input type="checkbox"/> Godown / Warehouse	<input type="checkbox"/> Factory	<input type="checkbox"/> Shop	<input type="checkbox"/> Other place of business																
Address	Building Name/ Number																			
	Area/ Road																			
	Locality/ Market																			
	Distt.																			
	State																			
	Pin Code																			
	Email Id																			
	Telephone Number																			
	Fax Number																			
	Date of establishment																			
	Day		Month		Year															
State local sales tax/VAT/CST registration number																				
<i>(if place of business is situated outside Delhi)</i>																				

3. Verification  
 I/We \_\_\_\_\_ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.  
 Signature of Authorised Signatory \_\_\_\_\_  
 Full Name (first name, middle, surname) \_\_\_\_\_  
 Designation/Status \_\_\_\_\_

Place \_\_\_\_\_

Date \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
 Day Month Year





11. Declaration

I/We \_\_\_\_\_ hereby solemnly affirm and declare that the person named above is authorised to act as an authorised signatory for the above referred business for which application for registration is being filed/ is registered under the Delhi VAT Act, 2004. All his actions in relation to this business will be binding on us.

S. No.	Full Name <i>(First name, Middle Name, Surname)</i>	Designation/Status	Signature
1.			
2.			
3.			
4.			

12. Acceptance as an authorised signatory

I \_\_\_\_\_ hereby solemnly accord my acceptance to act as authorised signatory for the above referred business and all my acts shall be binding on the business.

Signature of Authorised Signatory \_\_\_\_\_

Full Name *(first name, middle, surname)* \_\_\_\_\_

Designation/Status \_\_\_\_\_

Place																						
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Date			/			/			
	Day			Month			Year		

**Instructions** for filling Registration Form (DVAT-04) (For details refer to Section 19 and Rule 12)

- Please fill in all the details in CAPITAL letters.
- Please note that you are **mandatorily** required to register if :
  - your turnover at any time during a financial year exceeds taxable quantum; or
  - you are liable to pay tax, or are registered or required to be registered under Central Sales Tax Act, 1956
 ('Taxable quantum' is Rs. 10 lacs except in the case of an importer where it is NIL)
- Please note that irrespective of the quantum of turnover of the business, a dealer may apply for voluntary registration under the Delhi Value Added Tax Act, 2004.
- For field 3, an **"importer"** means -
  - a person who brings his own goods into Delhi; or
  - a person on whose behalf another person brings goods into Delhi; or
  - in the case of a sale occurring in the circumstances referred to in sub-section 2 of section 6 of the Central Sales Tax Act, 1956, the person in Delhi to whom the goods are delivered
- The application for registration under this Act should be filed within **thirty days** from the date of person becoming liable for payment of tax.
- For **field 8**, if the business does not have a PAN, then please mark 'Applied for' or 'N/A' as applicable.
- For **field 15**, please fill the description of top five items on the basis of value of goods sold.
- In case of any change in these details, the dealer is required to intimate the department of the amendments within **one month** of the change. (please refer to section 21)

9. Registration application should be verified and signed by the Authorized Signatory, who is :
  - (i) in the case of an individual, the individual himself, and where the individual is absent from India, either the individual or some person duly authorised by him in this behalf and where the individual is mentally incapacitated from attending to his affairs, his guardian or any other person competent to act on his behalf;
  - (ii) in the case of a Hindu Undivided Family, a Karta and where the Karta is absent from India or is mentally incapacitated from attending to his affairs, any other adult member of such family;
  - (iii) in the case of a company or local authority, the principal officer thereof;
  - (iv) in the case of a firm, any partner thereof, not being a minor;
  - (v) in the case of any other association, any member of the association or persons;
  - (vi) in the case of a trust, the trustee or any trustee; and
  - (vii) in the case of any other person, the person competent to act on his behalf.
10. In case of partnerships, Part B is to be filled and signed by the managing partner plus top four other partners.
11. In case of companies, Part B is to be filled and signed by the company secretary, the managing director and 3 other directors.
12. If required, make additional copies of the Parts and attach with application form for registration (DVAT-04).
13. An amendment would be required each time a person changes (and not when the details of an existing person change)
14. In case of minors, the specimen signature of guardian/trustee should be furnished.
15. In case of Part D, it is to be filled and signed by the person whose details are given in the Part.
16. Every sheet filled in the Parts has to be signed by the same person (authorised signatory) who has signed the registration application.
17. In case any of the Parts are not applicable, please strike off the same and write 'Not Applicable' on the said Part.

**Method of Calculating Security Amount**

<b>Prescribed Security Amount</b>		<b>(Rs)</b>	<b>1,00,000</b>
<b>Reduction sought (Maximum reduction available Rs. 50,000)</b>		<b>Rebate (Rs)</b>	
1	Proof of ownership of principal place of business		30,000
2	Proof of ownership of residential property by proprietor/ managing partner		20,000
3	Copy of passport of proprietor/ managing partner		10,000
4	Copy of Permanent Account Number in the name of the business allotted by the Income Tax Department		10,000
5	Copy of last electricity bill (The bill should be in the name of the business and for the address specified as the main place of business in the registration form)		10,000
6	Copy of last telephone bill (The bill should be in the name of the business and for the address specified as the main place of business in the registration form)		5,000

*Substituted vide notification no. F.3(22)/Fin.(T&E)/2006-07/dsft/344-353 dated 07.09.2006 w.e.f. 07.09.2006.*