

Delhi VAT Dealers

Last chance to revise annexure 2A and 2B for FY 2012-13

Udyog Software (India) Ltd.
13/10/2014

The problems with mismatch in annexures 2A and 2B are very common with respect to filing of VAT returns under the Delhi VAT Act.

A small typographical mistake in entering the TIN gives rise to demands due to mismatch in annexures 2A and 2B of the selling as well as the purchasing dealers.

The time-limit for revising the returns under the DVAT Act for the financial year 2012-13 was 31st March 2014 after the amendment in the DVAT Act in 2012 wherein the period prescribed for revising the return under DVAT Act was within financial year following the financial year of tax period to which the original return relates

Many dealers and professionals and dealers were not aware of this fact and hence did not file revise returns for the FY 2012-13 within 31st March 2014. The only remedy left was to file objections against the orders of default assessments due to mismatch in annexures 2A and 2B and the consequential assessments of penalties due to mismatch.

The time-limit to file objection under the DVAT Act against orders of assessments is within two months of the date of service of the order of assessment. Since, the dealers were not aware of the limitation period for filing the revise returns; they did not file the objections against default assessments of Tax, interest and penalties by the DVAT Department.

Dealers not being able to revise the returns for the tax period FY 2012-13, has given rise to unnecessary and unwanted demands due to mismatch in annexures 2A and 2B wherein all the due tax has been paid but still demands are standing against the dealers due to typographical errors such as incorrect quoting of TIN or bills being shown in the tax period subsequent to the period to which it pertains by the selling dealers.

Now, the DVAT Department providing remedy to such dealers has again opened the option for revising annexures 2A and 2B for the FY 2012-13 for a short period of time.

The necessary option for revising annexures 2A and 2B for FY 2012-13 is available in the respective dealer logins on the DVAT website [www.dvat.gov.in] by the name "Revise Annexure 2A & 2B (FY 2012-13)" under the TAB Annexure.

The dealers who have not revised their annexure 2A and 2B for the FY 2012-13 and still have outstanding demands due to mismatch in these annexures can revise any mistakes in the annexures within the next few days.