

OFFICE OF THE ASSTT. COMMISSIONER
DEPARTMENT OF TRADE & TAXES
SPECIAL ZONE/W-107 (13th FLOOR)
VYAPAR BHAWAN, NEW DELHI-110002

F.No.SZ/W-107/CGHS/2014-15/ 4173

Dated : 20-10-2014

To

The Management
Abhiyan Apartments (Co operative Group Housing Society)
Abhiyan Apt., Sector-10, Dwarka
New Delhi

Sub:- Information U/s 59(2) of DVAT Act, 2004 regarding maintenance contracts awarded by your Co-operative Group Housing Society and details of TDS deducted at the time of payments thereof.

Sir/Madam,

The payments made against Comprehensive maintenance contracts/AMCs for repairing and maintenance of Building, Air-conditioner, Lifts, D.G. Sets, Water Purifier etc. in residential complexes which are taxable transactions being covered under definition of Works contract as laid down in Section-2(1)(zo) of DVAT Act-2004. Therefore, every company/firm executing the repair and maintenance in various establishments, are liable to pay VAT @12.5% on valuable consideration received or receivable for these contracts are composite contracts as per the provision of Section-5(2) of DVAT Act read with Rule-3 of DVAT Rules-2005.

In case, the amount of Works contract (CMCs/AMCs) is more than Rs.20,000/-, the contract awarding institutions/CGHS (being contractee/awarder) are also liable to deduct TDS (tax deducted at source on work contract) at the prescribed rates amended by the Department from time to time as given below in the table.

Period	From Contractor Registered with VAT Deptt.	From Un-Registered Contractor
01-04-2005 to 31-01-2011	2%	2%
01-02-2011 to 31-03-2013	2%	4%
01-04-2013 to till date	4%	6%

It is also to note that as per provisions of Section-36(A) read with the Rule 59 of the DVAT Rules-2005, the amount of TDS (WCT) deducted is to be remitted with Trade & Taxes, Department in the TAN Account of the contractee within 15 days of the following month. The non-compliance of the provisions of Section-36 of DVAT Act-2004 may invite penalty on contractee upto twice of the deductible TDS amount.

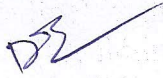
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In case your Co-operative Group Housing Society is not registered with this Department as TAN holder, you are advised to get TAN registration online (www.dvat.gov.in) with the Department of Trade & Taxes under the provisions of DVAT Act-2004.

It may also be noted that the contractee is liable to issue a certificate (online) in the Form DVAT-43 to the contractor within 7 days from the date of deduction of TDS, failing which contractee shall be liable to pay, by way of penalty Rs.100/- per day until the failure is rectified as provided under Section-36 (5-A) of DVAT Act,2004. In addition, Return (online & hard copy) in the Form DVAT-48 is also to be submitted in Department of Trade & Taxes, on quarterly basis.

Keeping in view to ensure the compliance of the aforesaid provisions of the DVAT Act, you are requested to inform initially for the financial year 2010-11, 2011-12, 2012-13 & 2013-14. The information is to be furnished contract wise on separate format for each year annexed at **page no.3 on or before 30-10-2014**. For any type of clarification, if required in this regard, you may contact to the undersigned on the blow mobile number.

Please take note that in the event of non-compliance of this notice or non-furnishing the information in prescribed time may invite penalty of Rs.50,000/- U/s 86(14) of DVAT Act, 2004. if, there is no maintenance contract in your CGHS, please send "NIL" report to avoid penal action or further correspondence.


(DESH RAJ SINGH)
Asst. Commissioner
Spl Zone/W-107
(M) 9868613877



Information regarding Works Contract Activities (including AMC) and details of TDS deducted.
(This format be filed for each contract separately)

- 1) Name of the Establishment/institution/Office _____
- 2) Assesment Year/Financial Year _____
- 3) Particulars of the Contractor executing Maintenance contract/AMC
 - a) Name of Company/Firm _____
 - b) Name of the owner of the firm _____
 - c) Telephone, Email ID, if any _____
 - d) TIN No. & Address of the firm (in case of Registered contractor) _____
 - e) Contact address (in case of un-registered contracotr) _____
- 4) Particulars of Items/parts/chemicals or cleaners etc. being used for AMC/contract _____
- 5) Total period and value of contract agreement _____
- 6) Total payment made for the contract of maintenance in the assessment year _____
- 7) Date wise details of payment to the contractors _____
- 8) Name with designation & contact no. of the officer/person responsible for deduction of TDS & its remittance with the Trade & Taxes Department _____

If your CGHS is a TAN holder of the Deptt. please come with the details and documents of TDS deducted and deposited and Returns filed in DVAT-48.

The aforementioned information furnished to the Trade & Taxes, Govt. of NCT of Delhi for the purpose of verification/assesment of TDS is correct to the best of my knowledge and is based on the books of accounts.

(Counter signature)
(Officer bearer)

(Name & singnature of the person/officer bearer
Responsible for deduction of TDS)