

A copy of the Order No.F.3(632)/Policy/VAT/2015/PF/363-69 dt: 10-06-2016 released by Alka Diwan, Special Commissioner(Policy), Department of Trade and Taxes, Government of N.C.T. Delhi of Vyapar Bhawan, I.P. Estate, New Delhi-110002, reproduced for your information :-

**ORDER**

Value Added Tax is one of the major sources of revenue for Government of NCT of Delhi which is an indirect tax collected by traders from customers on sale of goods and then deposited with Government. In its effort to acknowledge and further encourage the good tax paying dealers, the Government has decided to introduce a Reward/Appreciation scheme for such Good dealers.

**2. Objectives of the Scheme**

The objective of the scheme is to acknowledge the efforts of better performing dealers so as to further encourage them to continue their efforts for better tax compliance and also to set examples for other dealers.

**Reward Categories of Good Dealers**

The Rewards shall be given to the good tax paying dealers falling under the following categories :-

1. New entrepreneur who got registered in 2015-16 and paid the highest tax during that year.
2. Dealer having turnover upto 50 lakh and paid highest tax during 2015-16.
3. Dealer having turnover upto 50 lakh and gave the highest growth in comparison to 2014-15.
4. Dealer having turnover above Rs. 50 lac upto 5 Crore and paid the highest tax during 2015-16.
5. Dealer having turnover above Rs. 50 lac upto 5 Crore and gave the highest growth in comparison to 2014-15.
6. Dealer having turnover above 5 Crore upto 50 Crore and paid the highest tax during 2015-16.
7. Dealer having turnover above 5 crore upto 50 Crore and gave the highest growth in comparison to 2014-15.

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8. Dealer having turnover above 50 Crore upto 500 Crore and paid the highest tax during 2015-16.
9. Dealer having turnover above 50 Crore upto 500 Crore and gave the highest growth in comparison to 2014-15.
10. Dealer having turnover above 500 Crore and paid the highest tax during 2015-16.

11. Dealer having turnover above 500 Crore and gave the highest growth in comparison to 2014-15.

**3. Eligibility for the Scheme:**

1. Admitted tax due and paid (VAT/CST) with the return will be accounted for.
2. Refund claimed and tax credit carried forward would be deducted from the tax collected, meaning thereby that the net tax paid will be compared for working out the quantum of tax.
3. Tax, Interest, penalty or any other dues pertaining to past period(s) but deposited during the current year will not be taken into account for the Reward purposes.
4. Dealers showing decline in tax shall not be eligible for the Reward purposes.
5. No adverse material should be on record against the dealer.
6. There should be no outstanding un-stayed demand(s)/dues against the dealer.
7. The dealer should not be a return defaulter during the financial year.
8. There should not be imposition of any penalty against the dealer, by the Department, during the preceding two years.

**4. Implementation:**

On the basis of recommendations of concerned Zonal Joint/Addl. Commissioners and tax figures compiled by System Branch, the following Reward Evaluation Committee, constituted for the purpose, shall work out the claims of the winners for reward/appreciation under the scheme. All the cases as to the eligibility/entitlement for the Reward/appreciation, in the form of ex-gratia, its quantum payable and the manner/mode of release thereof etc. shall be decided by the Committee whose decision/absolute discretion shall be final and binding and against which no appeal shall lie anywhere. The Reward/Appreciation cannot be claimed as a matter of right or routine.

**4. Reward Evaluation Committee:**

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|--|---------------|
| 1. Special Commissioner (HR)                 | - Chairperson |
| 2. J.C./Addl. Commissioner(System)           | - Member      |
| 3. J.C./Addl. Commissioner of concerned zone | - Member      |
| 4. Sr.A.O./Dy.Controller T&T                 | - Member      |

Expenditure on the scheme would be incurred from the funds available under 'Market Association Award Scheme'.

Sd-  
(Alka Diwan)  
Special Commissioner (Policy)

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**(आर.के. गुप्ता)**  
**महासचिव**