

(TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE EXTRAORDINARY)
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
FINANCE (REVENUE-1) DEPARTMENT
DELHI SACHIVALAYA, I.P. ESTATE: NEW DELHI-110 002

No.F.3(20)/Fin(Rev-I)/2015-2016/dsvi/ 906

Dated: the 4/11/ 2015

NOTIFICATION

No. F.3(20)/Fin(Rev-I)/2015-2016 .- In exercise of the powers conferred by section 102 of the Delhi Value Added Tax Act, 2004 (Delhi Act 3 of 2005), the Lt. Governor of the National Capital Territory of Delhi, hereby, makes the following rules further to amend the Delhi Value Added Tax Rules, 2005, namely:-

RULES

1. **Short title and commencement.-** (1) These rules may be called the Delhi Value Added Tax (Amendment) Rules, 2015.

(2) They shall come into force on the date of their publication in the Delhi Gazette except the amendments made vide clauses (i), (ii), (vii) and (viii) of rule 2 of these rules which shall be effective for the returns for the tax periods succeeding the tax period ending on 30th September, 2015 and the amendments made vide rules 3 and 4 of these rules shall be deemed to have come into force from 1st October, 2015.

2. **Amendment of Form DVAT 16.-** In the Delhi Value Added Tax Rules, 2005, (hereinafter referred to as the principal Rules), in the Forms appended thereto, in Form DVAT 16,-

- (i) in field R5, the row pertaining to sub-field R5.10 shall be omitted;
- (ii) in field R6, the row pertaining to sub-field R6.3(8) shall be omitted;
- (iii) in the instructions after field R12, after the instruction Sl. No. 9, the following instruction shall be inserted, namely:-

“10. All dealers conducting sales through web portals / e-platforms of other e-commerce companies / firms are required to furnish details of such sales in Annexure 1E. In case of making sales through more than one e-commerce company / firm, separate formats in Annexure 1E are to be filed for each of the e-commerce company / firm. It is further clarified that all the sales in Annexure 1E have to be mandatorily included in the sales figures in Annexure 2B.” ;

- (iv) in Annexure 1, in field A1, in the title row of the table, in second column, for the words, symbols and figures “Rate of tax (1, 5, 12.5, 20) %”, the words and figure “Rate of tax applicable as per section 4” shall be substituted;
- (v) in Annexure 1, in field A3, in the title row of the table, in second column, for the words, symbols and figures “Rate of tax (1, 5, 12.5, 20) %”, the words and figure “Rate of tax applicable as per section 4” shall be substituted;

(vi) after Annexure 1D, the following annexure shall be inserted, namely: -

"ANNEXURE 1E"

Tax rate wise details of sales conducted through e-commerce web portals

Name and EC-I Enrolment ID of the e-Commerce Company/Firm**			
Name		EC-I Enrolment ID	
Local Sales		Central Sales	
Tax rate	Turnover (Rs.)	Tax rate	Turnover (Rs.)
Nil (Exempted)		Nil (Exempted)	
1%		1%	
5%		5%	
12.5%		12.5%	
20%		20%	
Other (please specify)		Against Form 'C'	
Other (please specify)		Other (please specify)	
Total		Total	

*All the sales in Annexure 1E have to be mandatorily included in the sales figures in Annexure 2B.

**Separate formats to be filled in case of more than one e-commerce company/ firm.

(vii) in Annexure-2A and Annexure-2A(1), the column 23 shall be omitted and the columns 24 to 31 shall be renumbered as columns 23 to 30; and

(viii) in Annexure-2B, column 30 shall be omitted.

3. **Amendment of Form DVAT 30.**- In the principal Rules, in the Forms appended thereto, in Form DVAT 30, column 23 shall be omitted and columns 24 to 31 shall be renumbered as columns 23 to 30.

4. **Amendment of Form DVAT 31.**- In the principal Rules, in the Forms appended thereto, in Form DVAT 31, column 30 shall be omitted.

By order and in the name of the
Lt. Governor of the National Capital
Territory of Delhi

(A.K. Singh)
Dy. Secretary VI (Finance)

Copy forwarded for information to:-

1. The Principal Secretary (GAD), Government of NCT of Delhi in duplicate with the request to publish the notification in Delhi Gazette Part-IV (Extraordinary) in today's date.
2. The Principal Secretary (Finance), Government of NCT of Delhi, Delhi Sachivalaya, New Delhi.
3. Pr. Secy(Law), Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi
4. Secretary to the Hon'ble Lieutenant Governor, Delhi
5. Secretary to the Hon'ble Chief Minister, Government of NCT of Delhi, Delhi Sachivalaya,, New Delhi
6. The Commissioner, Value Added Tax, Vyapar Bhawan, I.P. Estate, New Delhi.
7. The Secretary to Finance Minister, Govt. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi
8. The P.A. to Leader of Opposition, 29, Delhi Legislative Assembly, Old Sectt. Delhi.
9. OSD to Chief Secretary, Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi
10. The Registrar, Delhi Value Added Tax Appellate Tribunal, Vyapar Bhawan, I.P. Estate, New Delhi
11. VAT Officer (Policy), Department of Trade and Taxes, Government of NCT of Delhi, Vyapar Bhawan, New Delhi.
12. Guard File.
13. Website



(A.K.SINGH)

Dy. Secretary VI (Finance)