

**(TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE
EXTRAORDINARY)
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
DEPARTMENT OF TRADE AND TAXES
(POLICY BRANCH)
VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI-110 002**

No.F 7(7)/P-III/VAT/2005-06/PF-I/2063-2073

Dated : 23.03.2011

NOTIFICATION

In exercise of the powers conferred under sub section (2) of section 26 of the Delhi Value Added Tax Act, 2004 (Delhi Act 3 of 2005), I, Jalaj Shrivastava, Commissioner, Value Added Tax hereby make it mandatory for the class of dealers, whose tax period is 'one year', to file their returns in electronic form, within 72 days of the end of their tax period, with effect from the return for the tax period ending 31st March, 2011, in such manner as prescribed in the Annexure attached herewith.

This means that the electronic return for the tax period ending 31st March, 2011 is to be filed by 11.06.2011.

The electronic return is to be filed in addition to the return required to be filed under sub- section (1) of the section 26 of the Delhi Value Added Tax Act, 2004.

(Jalaj Shrivastava)
Commissioner, Value Added Tax
Government of NCT of Delhi

No.F 7(7)/P-III/VAT/2005-06/PF-I

Dated :

Copy forwarded for information and necessary action to:-

1. Pr. Secretary (Finance) Finance Department., Govt. of NCT of Delhi, Delhi Sachivalaya, New Delhi.
2. The Secretary (GAD), Govt. of NCT of Delhi, Delhi Sachivalaya, New Delhi with one spare copy for publication in Delhi Gazette Part-IV (extraordinary) in today's date.
3. Secretary to Finance Minister, Govt. of NCT of Delhi, Delhi Sachivalaya, New Delhi.
4. All Special / Addl./ Joint Commissioners, Department of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
5. Addl. Commissioner (PR), Department of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
6. Manager (EDP), Department of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
7. Deputy Director (Policy), Department of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
8. All VATOs / AVATOs, Department of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi through Zonal Incharge.

9. Registrar, Sales Tax Appellate Tribunal Department of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
 10. President, Sales Tax Bar Association (Regd.) Department of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
- Guard File.

(Naveen Katarya)
Value Added Tax Officer (Policy)

Instructions for Filing of Online Returns by Registered Dealers
(Form DVAT-16 & Form 1)

1. Log onto site <http://www.dvat.gov.in>
2. Enter your TIN which is user ID and Password to log-in at '**Dealer Login**' on the home page. Password can be changed by clicking on 'change password' option. Update profile including Email, Telephone nos., Mobile phone nos. etc.
3. Select **On line Return>>File Original Return** from left menu.
4. If you want to file revised return then select '**On line Return**'>>'**File Revised Return**' from left menu. Go through the instructions before proceeding on to file online return.
5. Please complete all the field in the form16 & Form1.
6. State 'N/A' in any field, which is not applicable to you.
7. Return has to be filed within the time limit prescribed in Rule 28 of the DVAT Rules.
8. Each page of the return including Annexure (1 to 2C) form shall be signed by the authorized signatory.
9. Purchase turnover in block R6 should be the aggregate of the amounts of purchase price paid or payable in any tax period, including any input tax.
10. Works Contractors should report gross sale turnover during the tax period including labour, service and consumables in the return and claim exemption for such labour & service charges etc. by mentioning it under item R5.7.
11. For reporting adjustment, please use the following convention:
 - a. Any amount that decrease the output tax credit should be entered as a negative amount with a negative sign(-) before it.
 - b. Any amount that increases the output tax credit should be entered as a positive amount.
12. Fill all details in Form '**DVAT-16**' correctly. Type one character (alphabet, digit) in one box. Return should be filed after making payment of due tax.
13. Details of payment challan may be filled in box given under item R7.6 of the return.
14. If TDS has been deducted by contractee(s) from your payment in lieu of sale in course of works contract, make entry of the amount so deducted against item R7.4.
15. If the balance amount in item R8 is negative, fill in R9.1, R9.2 or R9.3 as the case may be. After completing all applicable entries in Form DVAT-16, click

on **'next'** button. Entries made by you will be shown on the next screen. Click on **'Edit'** button if you wanted to edit, otherwise, click on **'confirm and fill Form 1'** if you are registered under CST Act also. If you are registered under DVAT Act only, the process ends after clicking on **'confirm'** button. Now you have to print two copies of return and follow procedure from step 12 to 16 below.

(Instruction for FORM1)

16. Proceed on to fill up CST return in Form 1, if you are registered under Central Act also. After completing all applicable entries, click on **'Submit'** button. Entries made by you will be shown on the next screen. Click on, **'Edit'** button if you wanted to change the entries or, **'Confirm'** button.
17. You have filled up the periodical return(s) for the tax period selected by you in the beginning. Now you are on the **'Print'** screen. All earlier returns filed by you will also be shown here. Select the current return you have just filled in. Click on the print icon and take print out. A unique number will be displayed on the top right corner of the return(s).
18. Print two copies of the return(s). Keep one copy with you for record and submit another copy to the Deptt. of Trade and Taxes at Front Office of Vyapar Bhavan or KCS Unit if are a dealer of that unit, along with copies of payment challans and original TDS certificates.
19. Obtain computerized receipt from the Front Office or KCS unit as the case may be, at the time of submission of return(s) to the deptt.
20. Only printed copies of the return(s) on which unique online receipt number is displayed may be filed with the deptt. In no case, handwritten return(s) may be filed with this printed copy. Entries made in the online return will be treated as final.
21. Above procedure are applicable for All Monthly, Quarterly, Half Yearly and Yearly Dealers for online filing of returns.

How to reprint the return(s) filed online

1. Go to return history page in the online return filing link from Menu.
2. Select the return to print.
3. Click at Printer icon and print the return.