

**(TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE EXTRAORDINARY)
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
DEPARTMENT OF TRADE AND TAXES
VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI-02**

No.F.7(239)/P-1/VAT/2009/ 378-391

Dated : 26-7-2012

NOTIFICATION

In exercise of the powers conferred under Sub-Rule 5 of Rule 31 of the DVAT Rules, 2005, I, Rajendra Kumar, Commissioner, Value Added Tax, do hereby prescribe for all registered dealers and contractees (TAN holders) to make payment of their tax, interest, penalty or any other amount due under Delhi Value Added Tax Act, 2004, compulsorily through electronic mode of payment from the e-payment portals of Bank of India in addition to banks already notified.

Part 'C' of the challan having unique Challan Identification Number (19 digit CIN) printed at the time of making payment on internet (Bank's web site) will be accepted as proof of payment for enclosing with the return for the purpose of sub rule 3 of Rule 28 and sub-rule 2 of Rule 59 of Delhi Value Added Tax Rules, 2005.

The dealers and contractees (TAN holders) will obtain signed and stamped copy of Part 'D' of the challan from the bank for their record. The amount so deposited will however be credited after confirmation from Reserve Bank of India as in operation now. Salient features of the scheme of e-payment are enclosed at Annexure-I.

The above-referred Bank shall adhere to the security and other provisions of Information Technology Act, 2000.


(Rajendra Kumar)
Commissioner, Value Added Tax

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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 Pr. 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. P.S. to the Commissioner, VAT, Deptt. of Trade & Taxes, Vyapar Bhawan, I.P.Estate, 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 for wide publicity of the notification.
6. Additional Commissioner (Collection), Department of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.

ANNEXURE – I

SALIENT FEATURES OF THE ON-LINE PAYMENT SCHEME

1. Dealer/Contractee (TAN holder) can make payment of tax, interest, penalty or any other amount due under Delhi Value Added Tax Act, 2004 and / or Central Sales Tax Act, 1956 through Internet from anywhere and at any time.
2. The payment has to be made from saving/current account of the dealer/Contractee (TAN holder) or any other person on his behalf through web site of the concerned bank.
3. User ID and Password and other information will be provided by the concerned bank.
4. Part 'C' of the Challan may be printed after successful payment of the dues.
5. Check 19 digit Challan Identification Number (CIN) on the challan before printing the same.
6. Enclose Part 'C' of the challan after signing and stamping it with the return of the tax period to which the payment pertains at the time of filing the return with the Department of Trade and Taxes.
7. Check the payment so debited from the account statement after transaction.
8. Part 'D' of the challan will be sent by the concerned bank in lieu of the payment made for record after duly signing and stamping.
9. Payments made after 8.00 p.m. till 8.00 a.m. next day will be accounted in the next working day's payment and payment made between 8.00 a.m. to 8.00 p.m. on any working day will be accounted for the same day.
10. Payments made at any time on Sundays & holidays will be accounted in the next working day's payment.