

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

No.F.7(400)/Policy/VAT/2011/383-396

Dated:05/07/2013

**NOTIFICATION**

In exercise of the powers conferred under sub rule (2) of Rule 31 of Delhi Value Added Tax Rules, 2005 (hereinafter referred to as 'the Rules'), read with clause (b) of sub-rule (4) of rule 2 of the said Rules and Section 36 of Delhi Value Added Tax Act, 2004, (hereinafter referred to as 'the Act') under mentioned banks located in National Capital Territory of Delhi have been notified as appropriate Government Treasuries for the purpose of deposit of all Value Added Tax dues in relation to a dealer who are registered or liable to be registered under the Act and contractees (TAN holders):-

1. Axis Bank 2. Bank of Baroda 3. Bank of India 4. Canara Bank 5. Central Bank of India 6. Corporation Bank 7. Dena Bank 8. HDFC Bank 9. ICICI Bank 10. IDBI Bank 11. Indian Bank 12. Indian Overseas Bank 13. Kotak Mahindra Bank 14. Maharashtra Bank 15. Oriental Bank of Commerce 16. Punjab National Bank 17. Punjab & Sind Bank 18. State Bank of India 19. Syndicate Bank 20. UCO Bank 21. Union Bank of India 22. Vijaya Bank

2. The above said banks, in addition to the guidelines/instructions issued by Reserve Bank of India, shall also abide by the following conditions:

(i) The funds shall be remitted to the Value Added Tax Account with Reserve Bank of India, Parliament Street, New Delhi within three days in case of physical payment and one day in case of e-payment or such shorter period as notified by the RBI from time to time.

(ii) The interest shall be levied on delayed remittance, calculated at the latest 'bank rate plus 2%', as notified by Reserve Bank of India from time to time. Interest shall be calculated for the period starting from the date of receipt, as per challan in case of cash/transfer transaction or date of realization of cheque in case of clearing instruments by the receiving branch to the date preceding the date of settlement by the bank Link Cell with Reserve Bank of India Office.

(iii) The software developed by banks can generate all types of MIS reports required by the Department and banks have to transmit data electronically/upload the data on web-site of the department on daily basis.

(iv) The banks shall adhere to the security and other provisions of Information Technology Act, 2000.

3. Also, in exercise of the powers conferred under sub-rule (5) of Rule 31 of the Rules, it has already been notified that registered dealers and contractees (TAN holders) make payment of their tax, interest, penalty or any other amount due under the Act, through these banks, online. The unregistered dealers and contractees (TAN holders) who are the Ministries/Departments/Public Undertakings/Autonomous Bodies/Local Bodies/Corporations of the Central Government, Union

Territories or State Governments can make the payment physically/offline in the Punjab & Sind Bank located at Vyapar Bhawan.

4. Now, in exercise of the powers conferred under sub-rule (5) of Rule 31 of the Rules I, Prashant Goyal, Commissioner, Value Added Tax, do also hereby provide the process of offline payment of tax, interest and penalty or any other amount due under the Act. The challan will be filled up on the department's website (<http://www.dvat.gov.in>) both for physical/offline and e-payment/online. For physical payment/offline payment, the dealer will present the challan having unique ID, printed from the department's website and make the payment in cash or through cheque. The detailed process of physical/offline as well as e-payment/online is available on department's website.

5. All notified banks, including the Reserve Bank of India, while accepting the payment of all Value Added Tax and CSTdues, shall comply with the above processes provided for physical/offline and e-payment/online. No deviation from the above process shall be permissible.

6. This notification shall come into force with effect from 1<sup>st</sup> August, 2013..

**(Prashant Goyal)**  
**Commissioner, Value Added Tax**

No.F.7(400)/Policy/VAT/2011/383-396

Dated:05/07/2013

Copy forwarded for information and necessary action to:-

1. The Principal Secretary (Finance), Finance Department, Govt. of NCT of Delhi, Delhi Sachivalaya, New Delhi-02.
2. The Principal Secretary (GAD), Govt. of NCT of Delhi, Delhi Sachivalaya. New Delhi one spare copy for publication in Delhi Gazette Part-IV(extraordinary) in today's date.
3. The Principal Secretary to the Hon'ble Chief Minister, Govt. of NCT of Delhi, Delhi Sachivalaya, New Delhi-02.
4. All Special/Addl./Joint Commissioners, Department of Trade & Taxes, Vyapar Bhawan, I.P.Estate, New Delhi.
5. The Addl.Commissioner (PR), Department of Trade & Taxes, Vyapar Bhawan,, I.P.Estate, New Delhi to arrange to give wide publicity to this notification.
6. The Deputy Director (Policy), Department of Trade & Taxes, Vyapar Bhawan, I.P.Estate, New Delhi.
7. The Programmer(EDP), Department of Trade & Taxes, Vyapar Bhawan, I .P.Estate, New Delhi to upload the Notification on the website of the Department. The detailed process of physical and e-payment shall also be uploaded in the web site for reference.
8. The Registrar, VAT Appellate Tribunal, Department of Trade & Taxes, Vyapar Bhawan, I.P.Estate, New Delhi
9. The President/Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P.Estate, New Delhi.
10. All VATOs/AVATOs Department of Trade & Taxes, Vyapar Bhawan, I.P.Estate, New Delhi through their Zonal Incharge.
11. P.S to Commissioner, Department of Trade & Taxes, Vyapar Bhawan, I.P.Estate, New Delhi.
12. The General Manger (Banking), Public Accounts Division, Reserve Bank of India, Sansad Marg, New Delhi.

13. All notified Banks, Delhi/New Delhi through Collection Branch.
14. Guard File.

**(T.C.Sharma)**  
**Value Added Tax Officer(Policy)**