

**(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(239)/P-I/VAT/2009/424-437

Dated:11/07/2013

**NOTIFICATION**

In exercise of the powers conferred under sub-rule (2) of Rule 31 of the Delhi Value Added Tax Rules, 2005, read with clause (b) of sub-rule 4 of rule 2 of the said Rules and Section 36 Delhi Value Added Tax Act, 2004, I, Prashant Goyal, Commissioner, Value Added Tax, do hereby notify **Allahabad Bank** located in the National Capital Territory of Delhi, as one of the Appropriate Government Treasury for the purpose of deposit of all Value Added Tax dues in relation to a dealer, who is registered under the Delhi Value Added Tax Act, 2004.

2. This notification is subject to the fulfilment of following conditions by the aforesaid bank in addition to the guidelines issued by the Reserve Bank of India on the subject:

(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 the 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) Further, in exercise of the powers conferred under sub-rule (5) of Rule 31 of the said Rules, it is also prescribed that all registered dealers and contractees(TAN holders) making payment of tax, interest, penalty or any other amount due under Delhi Value Added Tax Act, 2004, shall fill up the challan on 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.

(iv) The software developed by the Bank should generate all type of MIS reports required by the department and have to transmit data electronically/upload the data on website (<http://www.dvat.gov.in>) of the department on daily basis.

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

3. This notification shall come into force with immediate effect.

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

No.F.7(239)/P-I/VAT/2009/424-437

Dated:11/07/2013

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 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 Programmer(EDP), Department of Trade & Taxes, Vyapar Bhawan, I.P.Estate, New Delhi to upload the Notification on the website of the Department.
7. The 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 their Zonal Incharge.
9. The President/Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P.Estate, New Delhi
10. The Registrar, VAT Appellate Tribunal, Department of Trade & Taxes, Vyapar Bhawan, I.P.Estate, New Delhi.
11. P.S to the Commissioner, Department of Trade & Taxes, 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. The Deputy General Manager, Allahabad Bank, Zonal Office, Allahabad Bank Building, III Floor, 17, Parliament Street, New Delhi.
14. Guard File.

**(Vijay Chandna)**  
**Value Added Tax Officer(Policy)**