

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- 110 002

No. F3(643)/Policy/VAT/2016/ 1585 - 1597

Dated: 01/03/16

NOTIFICATION

In exercise of the powers conferred on me under the fourth proviso to sub-rule (3) of rule 28 of the Delhi Value Added Tax Rules, 2005, I, S. S. Yadav, Commissioner, Value Added Tax, Government of NCT of Delhi, do hereby require that-

- the dealers, whose gross turnover (i.e. turnover under the Delhi Value Added Tax Act, 2004 plus turnover under the Central Sales Tax Act, 1956) during the financial year 2014-15 exceeded fifty lakh rupees, shall furnish their returns in Form DVAT 16 or in Form DVAT 17, as the case may be, with digital signatures in accordance with the provisions of the Information Technology Act, 2000 for the tax period 1st January, 2016 to 31st March, 2016 and subsequent tax periods; and
- the dealers who are registered under the Delhi Value Added Tax, 2004 on or after 1st April, 2015 shall furnish their returns in Form DVAT 16 or in Form DVAT 17, as the case may be, with digital signatures in accordance with the provisions of the Information Technology Act, 2000 for the tax periods following the year during which their gross turnover exceeds fifty lakh rupees.

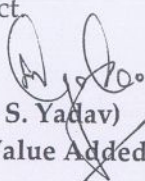
Explanation 1- In view of the provisions of sub-rule (1) of rule 3 of Central Sales Tax (Delhi) Rules, 2005, where the return under the Delhi Value Added Tax Act, 2004 is required to be filed with digital signatures, the return in Form 1 shall also be required to be filed with digital signatures.

Explanation 2- The dealers other than those who are mandatorily required to file returns through digital signatures under this notification can also, at their own option, file their returns through digital signatures.

Explanation 3- Dealers filing their return through digital signatures are not required to submit the return verification form in Form DVAT 56 for acknowledgement of the return separately.

Explanation 4- The dealers once started filing returns with digital signatures shall continue to file the returns with digital signatures even if their annual turnover falls below fifty lakh rupees any time in future.

This notification shall come into force with immediate effect.


(S. S. Yadav)
Commissioner, Value Added Tax

Commissioner, Value Added Tax

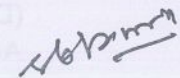
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Copy forwarded for information and necessary action to:

1. 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.

2. The Principal Secretary (Finance), Finance Department, Govt. of NCT of Delhi, Delhi Sachivalaya, New Delhi-02
3. The Principal Secretary to the Chief Minister, Govt. of NCT of Delhi, Delhi Sachivalaya, New Delhi-02
4. The Secretary to the Deputy Chief Minister, Govt. of NCT of Delhi, Delhi Sachivalaya, New Delhi-02
5. All Special/Addl./Joint Commissioners, Department of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
6. The Addl. Commissioner (PR), Department of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi to arrange to give wide publicity to this notification.
7. The Joint Commissioner (System), Department of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi to upload the notification on the website of the Department.
8. The Registrar, VAT Appellate Tribunal, Department of Trade and Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
9. The Joint Director (IT), Department of Trade and Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
10. All Asstt. Commissioners/AVATOs Department of Trade and Taxes, Vyapar Bhawan, I.P. Estate, New Delhi through their Zonal Incharges.
11. The President/Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P. Estate, New Delhi
12. All dealers registered with the Department of Trade and Taxes, Department of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi
13. Guard File.



(S. K. Kamra)

Asstt. Commissioner (Policy)