

(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(619)/Policy/VAT/2016/ 1291-1304

Dated: 12-1-16

NOTIFICATION

In exercise of the powers conferred on me under section 27 of Delhi Value Added Tax Act, 2004 (hereinafter referred to as the said Act) , I, S. S. Yadav, Commissioner, Value Added Tax, Government of NCT of Delhi, do hereby require all Government Entities having their offices functioning within the National Capital Territory of Delhi, to furnish an online quarterly return of purchases made by them for the purpose of consumption or use by them (i.e. not for the purpose of making a sale as defined under clause (zc) of sub-section (1) of section 2 of the said Act) from the dealers registered under the said Act and having a valid TIN/Registration Number in the format 'Form GE-II' enclosed herewith. This shall further be subject to the following conditions:-

1. For the purpose of above, the term 'Government Entity' shall mean a State Government or the Central Government or a Company, Corporation, Board, Authority, Undertaking or any other body owned, financed or controlled either wholly or partly by any State Government or the Central Government.
2. All such Government Entities shall have to enroll themselves by logging on to website of this Department www.dvat.gov.in at first by clicking on the relevant link on the menu. Basic information has to be filed online in Form GE-I. A unique ID (GEID) would be generated after successful submission of information. This ID shall be used as Login ID for filing the return in Form GE-II. Password for filing GE-II for the first time would be communicated on e-mail provided by the entity.
3. Separate GEID would be required to be generated in respect of each Drawing and Disbursing Officer (DDO)/person responsible for release of payment in respect of purchases where the number of such DDOs/persons is more than one.
4. After generation of GEID, the Government Entity shall convey the same to the dealers who will be selling or supplying goods to the Government Entity for mentioning the same on the sale invoices. The Government Entity shall also verify the TIN of the seller/supplier from the website www.dvat.gov.in
5. The return should be filed on quarterly basis in Form GE-II by 28th day of the month following the quarter to which the return pertains. To begin with, return for the first three quarters of the current financial year (i. e. 1st April, 2015 to 30th June, 2015; 1st July, 2015 to 30th September, 2015 and 1st October, 2015 to 31st December, 2015) is required to be filed by 15th February, 2016.
6. The return should be uploaded on the above said portal of the Department by logging on to the website of the Department using the GEID and password.
7. While filing the return in Form GE-II for a quarter, the Government Entities are required to furnish details of all such purchases in respect of which, the date of issuing invoice or bill by the respective supplying dealer falls within the said quarter, irrespective of whether or not the payment has been released to the supplying dealer during the said quarter.
8. The person authorized to file GE-II shall obtain a certificate from the seller that due VAT has been deposited. This certificate shall be enclosed with the bill submitted to the authority competent to release the payment.

9. The details furnished in Form GE-I shall be required to be updated within 30 days in case of any change.
10. Non Compliance of the notification would be treated as violation of the provisions of the said Act and would be proceeded accordingly.

This notification shall come into force with immediate effect.


(S. S. Yadav)

Commissioner, Value Added Tax

No. F. 3(619)/Policy/VAT/2016/

1291-1304

Dated 12-1-16

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 Government Entities including Departments/ Directorates/ PSUs/ Corporations/ Boards/ Authorities etc.
6. All Special/Addl./Joint Commissioners, Department of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
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 President/Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P. Estate, New Delhi
9. The Registrar, VAT Appellate Tribunal, Department of Trade and Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
10. The Addl. Commissioner (PR), Department of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi to arrange to give wide publicity to this notification.
11. The Joint Director (IT), Department of Trade and Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
12. All Asstt. Commissioners/AVATOs Department of Trade and Taxes, Vyapar Bhawan, I.P. Estate, New Delhi through their Zonal Incharges.
13. P.S. to the Commissioner, Department of Trade and Taxes, Department of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi
14. Guard File.


(B.R. Meena)

Asstt. Commissioner (Policy)

FORM GE-1

7

7

6.5 Mobile Phone No.

12-1-2016

I/We hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

[illegible]

¹ The verification is to be done by the Head of Department/Head of Office/Chairman/Managing Director/Director

Place																			
Date																			
	Day			Month			Year												

*Ticking at 'REVISED' will open another box requiring GEID already issued. After filling of GEID, a new password will conveyed on the earlier registered e-mail ID or a fresh e-mail ID as desired. The new password will be required to be filled , after which all fields of the form will be auto-populated with details furnished on the previous occasion and only relevant field will be required to be modified.

12-1-2016

DEPARTMENT OF TRADE AND TAXES
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI

FORM GE-II

1.1 GEID	
1.2 Name of the Government Entity	

2 TIN (if registered as a dealer)	
--	--

To be auto-populated

3. Period to which return pertains

3.1 Financial Year	Select ▼	Drop down box with options 2015-16, 2016-17, 2017-18 onwards Drop down box with options 1 st Qtr (1 st April-30 th June), 2 nd Qtr (1 st July-30 September), 3 rd Qtr. (1 st October- 31 st December), 4 th Qtr (1 st January-31 st March)
3.2 Quarter	Select ▼	

4. Details of purchases made for consumption or use (other than for the purpose of making sales)							
Date of Invoice	Invoice number	Seller's TIN	Seller's Name	Description of Goods/ Items purchased	Rate of Tax under the DVAT Act	Purchase amount (excluding VAT) (Rs.)	Amount of VAT mentioned on the invoice (Rs.)
1	2	3	4	5	6	7	8
Total							

* Additional rows as per the requirement may be added.

To be auto-populated

5. Verification*

I/We hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom. It is also confirmed that the sellers mentioned in field 4 above, have certified deposit of due VAT on above purchases.

Name	
Designation	
Contact No.	
E-Mail ID	
Office Address	

To be auto-populated

- The verification is to be done by the person whose details have been submitted in field 6 of Form GE-I.

Place										
Date	Day		Month		Year					

12-1-2016