## (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/ / 610-1623

Dated: 07/03/2016

## **NOTIFICATION**

In exercise of the powers conferred on me under section 27 of Delhi Value Added Tax Act, 2004 (hereinafter referred to as the Act) and in partial modification to the notification number F3(619)/Policy/VAT/2016/1291-1304 dated 12th January, 2016, notification number F3(619)/Policy/VAT/2016/1437-1447 dated 11th February, 2016 and F3(619)/Policy/VAT/2016/1496-1506 dated 25th February, 2016, I, S. S. Yadav, Commissioner, Value Added Tax, Government of NCT of Delhi, do hereby direct that the returns in Form GE-II 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) are required to be filed by 15th March, 2016 and further, in view of functional difficulties reported by some Government Entities, declare the sub field 5 of field 4 in Form GE-II, which relates to description of goods purchased, to be non mandatory i.e. description of goods/items purchased is to be provided as per the convenience. It is further clarified that the data of purchases required to be provided in Form GE-II shall not include the procurements through work contract activities for which the Government Entities are required under the provisions of section 36A of the Act to issue certificate of deduction of tax at source and to file return in Form DVAT 48.

This notification shall come into force with immediate effect.

Commissioner, Value Added Tax

2312/83/16

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

Dated

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.

(S. K. Kamra)

Asstt. Commissioner (Policy)