

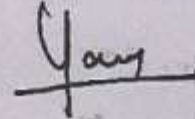
GOVT. OF NCT OF DELHI, DEPARTMENT OF TRADE AND TAXES,
(POLICY BRANCH)
VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI-110002.

F.7(420)/VAT-Policy/2011/PF/783-88

Date- 17/04/2020

ORDER

1. Whereas, World Health Organization (WHO) has declared the outbreak of novel corona virus (COVID-19) as a Pandemic on 11.03.2020.
2. And whereas in order to combat COVID 19, Ministry of Home Affairs, Government of India Vide order number 40-3-2020-DM-I(A) had issued a guideline for strict implementation for 21 days w.e.f 25.3.2020. As per the Guidelines offices of the Government of India, its Autonomous/Subordinate offices and public corporation, offices of State/Union Territory Governments, their Autonomous Bodies, Corporations shall remain closed and these offices may continue to work from home. Further, Commercial and private establishment, Industrial establishment except exceptions shall also remain closed for 21 days w.e.f. 25/3/2020.
3. And whereas, Delhi Disaster Management Authority also issued an order and guidelines on 25/3/2020 reiterating the guidelines issued by MHA.
4. And whereas, Ministry of Home Affairs, Government of India Vide order number 40-3/2020-DM-I(A) dated 14.04.2020 has extended the lockdown measures upto 03.05.2020.
5. And whereas, representations have been received from Sales Tax Bar Association (Regd.) and individual representations requesting to extend the time for payment of taxes, filing of return and completing other compliances under DVAT 2004 and Central Sales Tax Act, 1956 on account of Corona Pandemic-COVID 19.
6. And whereas, Rule 28 of the DVAT Rules, 2005 sub-rule (3) provides that the dealer shall file its return electronically i.e. within the period of 28 days from the end of the tax period.
7. And whereas tax period is as defined in Rule 26 of DVAT rule, 2005.
8. And whereas, Rule 49A empowers the Commissioner, VAT to extend the period prescribed for doing a certain act.
9. And whereas, Government of India, Ministry of Law & Justice vide Taxation and other laws (Relaxation of certain provisions) Ordinance, 2020 (No. 2 of 2020) has also extended the time limit specified under the Central Goods and Services Tax, 2017 which falls during the period from 28.03.2020 to 29.06.2020 for a) Completion of any proceeding or issuance of any order, notice,



intimation, notification or sanction or approval, by whatever name called, by any authority, commission, tribunal, by whatever name called; or b) Filing of any appeal, reply or application or furnishing of any report, document, return or statement, by whatever name called to the 30th day of June, 2020 or such other date after the 30th day of June, 2020 as the Central Government may, by notification, specify in this behalf.

10. Hence, in exercise of the powers conferred under Rule 49A of the Delhi Value Added Tax Rules, 2005, I, Vivek Pandey, Commissioner, Value Added Tax, do hereby extend the last date of filing of online/hard copy of fourth quarter return for the year 2019-20 ending on 31st March 2020 in FORM DVAT 16, DVAT 17 and DVAT-48 along with required annexure/enclosures up to 30/6/2020.

11. However, the tax due shall continue to be paid in the usual manner as per the provisions of section 3(4) of the Delhi Value Added Tax Act, 2004. The dealers filing the returns through digital signature are not required to file hard copy of the return/FORM DVAT-56.

[Handwritten Signature]
17/04/20

(VIVEK PANDEY)
COMMISSIONER, VAT

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Date- 17/04/2020

CC to:-

1. Secretary(Finance), Govt of NCT of Delhi, A wing, 4th level, Delhi Secretariat, IP Estate, Delhi
2. Secretary to Minister, Finance, Govt. of NCT of Delhi, A Wing, Delhi Secretariat, IP Estate, Delhi
3. All Special/Additional/Joint Commissioner of Department of Trade & Taxes, GNCTD.
4. Programmer (EDP), Department of Trade & Taxes, GNCTD.
5. The President, Sales Tax Bar Association, 2nd Floor, Vyapar Bhawan, IP Estate, New Delhi.
6. All Assistant Commissioner/GSTO of Department of Trade & Taxes, GNCTD.
7. PS to Commissioner, Department of Trade & Taxes, GNCTD.
8. Guard file.

[Handwritten Signature]
17/4/2020
(Vivek Mittal)

Asst. Commissioner(policy)