

(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(433)/Policy-II/VAT/2012/1332-1342

Dated:28-02-2014

NOTIFICATION

In exercise of the powers conferred under sub-section (1) read with sub-section (3) of section 70 of the Delhi VAT Act, 2004, I, Prashant Goyal, hereby direct that the details of Invoice and Goods Receipt (**GR**) Note in respect of all goods purchased or received as stock transfer or received on consignment agreement from outside Delhi shall be submitted online by dealers, using their login id and password, before the goods physically enter the boundary of Delhi. The details shall be submitted by all **dealers, except dealers exclusively dealing in Tax Free Goods, having GTO \geq ₹ 1 crore in 2012-13 or on any date in the current financial year on which the dealer attained/attains the lower limit of GTO of ₹ 1 crore.** For furnishing online details, the **Form T-2** annexed with this Notification shall be filled for each vehicle entering Delhi and by each dealer whose goods are carried in that vehicle.

Further, the T-2 details can be alternatively submitted in a summary manner through a web based mobile application/ SMS and requisite details in Form T-2 submitted online subsequently but within 24 hours of entry of goods in Delhi. The format shall be as under:

DVAT<space>T2<space>Vehicle No.<space>Amount<space>VAT Rate applicable in Delhi

I further direct:

- (i) that if the GR Number is not available in advance, the Form T-2 could be filed without it and the same be updated within 24 hours of receipt of the goods by the Delhi based purchasing dealer.
- (ii) that the T-2 form details, including GR No., would need to be completed within 24 hours of receipt of the goods by the Delhi purchasing dealer and that the Delhi dealer shall not dispose of/sell/dispatch such goods till the entire T-2 details are submitted online.
- (iii) that in case the goods are being imported from the National Capital Region (**NCR**), as defined in NCR Planning Board Act of 1985, in goods vehicle owned by the supplier and where it is practically not possible to carry the GR No., then Form DVAT-32 would need to be filled and carried with the vehicle.

- (iv) that the transporter is required to carry a copy of the receipt generated on furnishing of T-2 details online or carry with him the unique ID generated and received through SMS on submitting the details via the mobile.
- (v) that in case of new vehicles, without registration number, driven by a driver, entering Delhi for sale for the first time, Engine No. and Chassis No. of such vehicle should be mentioned in place of Vehicle number in Form T-2. For submitting details via SMS, the Vehicle No. shall be NV01 (for cars), NV02 (for trucks), NV03 (for buses) and NV04 (for other vehicles).

Explanation 1: Once a dealer becomes liable to file Form T-2, his liability to file Form T-2 will remain in force even if his GTO goes down below the threshold limit of ₹ 1 Crore in any subsequent year.

Explanation 2: In case of furnishing of the details in summary mode via mobile each dealer shall make distinct submission/ message for each tax rate and for each vehicle. This may entail more than one submission in case of one invoice.

This Notification shall come into force with effect from the 15th March, 2014 (the portal would be open for trial run by dealers from 7th March 2014) and issues in supersession of all previous notifications on this subject.

(Prashant Goyal)
Commissioner, Value Added Tax

No.F.7(433)/Policy-II/VAT/2012/1332-1342

Dated:28-02-2014

Copy forwarded for information and necessary action to:-

1. The Principal Secretary to the Lt .Governor, Delhi, Raj Niwas, Delhi
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 (Finance), Finance Department, Govt. of NCT of Delhi, Delhi Sachivalaya, New Delhi.
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 System Analyst(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 Assistant Commissioner(VAT)s/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. Guard File.

Asstt. Commissioner (Policy)

FORM T-2

Invoice Details:

Invoice No: Date: Total Invoice:
Amount
(including CST & freight)

Purchase Type:

Identity of Supplier:

TIN:

Name:

Address:

State:

City:

Commodity Details:

Total of Commodity wise details should be equal to the amount of purchase as recorded in DVAT-30.

| Name of Commodity | Quantity | Unit | Rate per unit | Value |
|----------------------|----------------------|----------------------|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Total Amount:
(excluding CST & freight)

Mode of Transport: Goods coming from NCR By Road Goods coming from outside NCR
by Road Through Courier By Train Through Pipeline
 By Air
 Through Internet Self driven Automobile

Dispatch Details:

Place of Dispatch of Goods:

Place of Delivery of Goods:

Identity of Transporter:

Name of Carrier:

Address:

State:

City:

Vehicle No: (series) - (4 digit number)

Engine No. Chassis No.

GR/Airway/RR/Courier Receipt

(DVAT 32 No. in case the Place of dispatch of goods is NCR Region by road and GR No. is not available)

Date:

Declaration:

Ithe consignor/ consignee/ representative of consignor/ consignee hereby declare that the information furnished above are correct and complete.

Signature & Name