

**(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.3(515)/Policy/VAT/2015/330-41

Dated : 26.06.2015

NOTIFICATION

In exercise of the powers conferred on me by section 27 of Delhi Value Added Tax Act, 2004, I, Sanjeev Khirwar, Commissioner, Value Added Tax, Government of NCT of Delhi, hereby prescribe a return to provide details of dealers located in Delhi, supplying goods either to customers of Delhi or outside Delhi and details of dealers located outside Delhi, supplying goods to customers of Delhi, for the persons engaged in providing facility of electronic shopping (commonly known as e-commerce) through their web-portals. The companies/firms/LLPs/proprietorship concerns etc. may be acting as facilitators, directing the transaction to the dealer concerned for supplying the goods to the customer who has ordered for such supply or supplying the goods directly to the customers from the godown maintained, managed and owned by such facilitating entities, where the goods of concerned dealer have already been stored. The said return is subject to following conditions:

1. All such persons engaged in the business of e-commerce shall have to enrol themselves by logging on to the web-site of the department (www.dvat.gov.in) at first by clicking on the relevant link in the Menu. Basic information has to be filed online in Form EC-1. A unique ID would be generated after successful submission. This ID should be used for filing the said return. Password for logging on to the site would be communicated on email provided by the person.
 2. Return should be filed on quarterly basis in Form EC-II & EC-III by 20th day of the month following the quarter to which the return pertains. To begin with, return for the first quarter of current financial year 2015-16 may be filed by due date.
 3. The return should be uploaded on the above said portal of the department in off-line / online mode by digitally signing the same.
 4. Net sale turnover of a dealer, reducing there from the turnover of the sold goods returned which have been sold during the same quarter.
 5. The return of a quarter can be revised by the end of next quarter for making corrections for the goods sold in that quarter but returned in subsequent quarter.
 6. Non-compliance of the notification by the eligible persons referred above would be treated as violation of the provisions of Delhi Value Added Tax Act, 2004 and would be proceeded accordingly.
 7. Suppression of information relating to any dealer engaged in supplying goods directly or indirectly through the portal of e-commerce entity would also be treated as violation of the provision of Delhi Value Added Tax Act, 2004 / Central Sales Tax Act, 1956. Such turnover would be deemed as sale made by the e-commerce entity.
2. The notification shall come into force with immediate effect.

(Sanjeev Khirwar)
Commissioner, Value Added Tax

**DEPARTMENT OF TRADE & TAXES
GOVERNMENT OF NCT OF DELHI**

FORM EC-I

Application for enrolment of persons engaged in e-commerce

1. Name of Company/Firm etc																				

2. PAN																				
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3. Name as recorded on PAN																				
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4. Principal Place of Business in Delhi	Building Name/ Number																			
	Area/Road																			
	Locality/Market																			
	District																			
	State																			
	Pin Code																			

5. Constitution of Business (Check <input checked="" type="checkbox"/> one as applicable)	<input type="checkbox"/> Proprietorship	<input type="checkbox"/> Private Ltd. Company	<input type="checkbox"/> Public Sector Undertaking
	<input type="checkbox"/> Partnership	<input type="checkbox"/> Government Company	<input type="checkbox"/> Government Corporation
	<input type="checkbox"/> HUF	<input type="checkbox"/> Public Ltd. Company	<input type="checkbox"/> Government Department
	<input type="checkbox"/> Society	<input type="checkbox"/> Club	<input type="checkbox"/> Trust
	<input type="checkbox"/> Others, please specify		

6. Email address	
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7. Fax No.	
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8. Mobile No./Phone	1																			
	2																			
	3																			

9. Details of Bank Accounts	Account No.	IFSC	Name of Bank	Address of Branch
	1.			
	2.			
	3.			

10. Details of Additional Places of Business/Godown etc.	

11. Details of Managers (if proprietor/partner/director are acting as manager, their names should be mentioned here)

a) Name of Manager		b) Date of Birth			
c) Father's/Husband's Name		d) Gender			
e) Aadhaar/UID					
f) Residential Address					
g) Mobile					
h) PAN					

12. Name of the Authorised Signatory	
13. TIN, if obtained under Delhi VAT Act	

<p>14. Verification</p> <p>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.</p> <p>Signature of Authorised Signatory _____</p> <p>Full Name (<i>first name, middle, surname</i>) _____</p> <p>Designation/Status _____</p>

Place																				
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Date								
	Day	Month	Year					

FORM EC-II

Information in respect of Delhi Dealers making Sales to Delhi Consumers as well as to outside Delhi consumers

unique ID _____
Quarter _____ to _____
Name of Person (Company etc. _____)

S. No.	Merchant ID allocated by e-commerce company	Registration No./TIN/PAN, if unregistered	Name of dealer	Address of dealer, if unregistered (Principal place of business)
1	2	3	4	5

Sale Turnover (excluding tax) (Rs.)		Rate of Tax	Tax (Rs.)		Total (Turnover + Tax) (Rs.)
Local	Inter-State		VAT	CST	
6	7	8	9	10	11

Signature: _____

Name : _____

Designation/Status : _____

Date : _____

FORM EC-III

Information in respect of Outside Delhi Dealers making Sales to Delhi Consumers

unique ID _____

Quarter _____ to _____

Name of Person (Company etc. _____)

S. No.	Merchant ID allocated by e-commerce company	Registration No./TIN	Name of dealer	Address of dealer, (principal place of business)
1	2	3	4	5

State	Sale Turnover (excluding tax) (Rs.)	Tax (CST) (Rs)	Total (Turnover + Tax) (Rs.)
6	7	8	9

Signature: _____

Name : _____

Designation/Status : _____

Date : _____