

**(TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE
EXTRAORDINARY)
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
DEPARTMENT OF TRADE AND TAXES
(POLICY BRANCH)
VYAPAR BHAWAN, I. P. ESTATE, NEW DELHI-110 002**

No.F.7(7)/Policy-III/VAT/2005-06/662

Dated : 17/12/2008

NOTIFICATION

In exercise of the powers conferred under sub-section (2) of section 26 of the Delhi Value Added Tax Act, 2004 (Delhi Act 3 of 2005) read with sub rule 5 of rule 27 of DVAT Rules 2005, I, Archana Arora, Commissioner, Value Added Tax hereby make it mandatory for the class of dealers, whose tax period is Half Yearly, to file their returns in electronic form, within 42 days of the end of their tax period, with effect from the Half Yearly Return for the tax period ending 31st March, 2009, in such manner as prescribed in the Annexure attached herewith.

This means that the electronic return for the Tax period Half yearly ending 31st March, 2009 is to be filed by 12-5-2009.

The electronic return is to be filed in addition to the return required to be filed under sub-section (1) of the section 26 of the Delhi Value Added Tax Act, 2004.

Dealers already filing electronic returns shall continue to do so in the usual manner.

(Archana Arora)
Commissioner, Value Added Tax
Government of NCT of Delhi

Annexure

**Instructions for Filing of Online Returns by Registered Dealers
(Form DVAT-16 & Form 1)**

1. Go to site <http://dvat.gov.in>
2. Enter your TIN which is user ID and Password to log-in at “**Dealer Login**” on the home page. Password can be changed by clicking on ‘Change Password’ option. Update profile including Email, Telephone nos., Mobile phone nos. etc., if particulars already shown on the screen needs so.
4. Select **On line Return>>File Original Return** from left menu.
5. If you want to file revised return then select “**On line Return**”>>“**File Revised Return**” from left menu. Go through the instructions before proceeding on to file online return.
6. Fill all details in Form “**DVAT-16**” correctly. Type one character (alphabet, digit) in one box.

7. Details of payment challan may be filled in box given under item R7.6 of the return.
8. If TDS has been deducted by contractee(s) from your payment in lieu of sale in course of works contract, make entry of the amount so deducted against item R7.4.
9. If the balance amount in item R8 is negative, fill in R9.1, R9.2 or R9.3 as the case may be.
10. After completing all applicable entries in Form DVAT-16, click on '**Next**' button. Entries made by you will be shown on the next screen. Click on '**Edit**' button if you want to edit, otherwise, click on '**Confirm and fill Form 1**' if you are registered under CST Act also. If you are registered under DVAT Act only, the process ends after clicking on '**Confirm**' button. Now you have to print two copies of return and follow procedure from step 12 to 16 below.
11. **For CST Registered dealers only** proceed to fill up CST return in Form 1, if you are registered under Central Act also. After completing all applicable entries, click on 'Submit' button. Entries made by you will be shown on the next screen. Click on, 'Edit' button if you want to change the entries or, '**Confirm**' button.
12. You have filled up the periodical return(s) for the tax period selected by you in the beginning. Now you are on the '**Print**' screen. All earlier returns filed by you will also be shown here. Select the current return you have just filled in. Click on the print icon and take print out. A unique number will be displayed on the top right corner of the return(s).
13. Print two copies of the return(s). Keep one copy with you for record and submit another copy to the Deptt. of Trade and Taxes at Front Office of Vyapar Bhawan or KCS Unit if are a dealer of that unit, along with copies of payment challans and original TDS certificates.
14. Obtain computerised receipt from the Front Office or KCS unit as the case may be, at the time of submission of return(s) to the deptt.
15. Only printed copies of the return(s) on which unique online receipt number is displayed may be filed with the deptt. In no case, handwritten another copy of return(s) may be filed with this printed copy. Entries made in the online return will be treated as final.
16. Procedure for filing revised return(s) is same except quoting computerised receipt number, obtained at the time of submission of printed copy to the deptt. and date of filing of original return, at the top right corner of return.

How to reprint the return(s) filed online

1. Go to return history page in the Online return filing link from Menu.
2. Select the return to print.
3. Click at Printer icon and print the return.