

(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(400)/Policy/VAT/2014/1387-1398

Dated: 28/03/2014

NOTIFICATION

In exercise of the powers conferred under sub-rule (2) and (5) of Rule 31 of Delhi Value Added Tax Rules, 2005 (hereinafter referred to as 'the Rules') read with clause (b) of sub-rule (4) of Rule 2 of the Rules and Section 36 of Delhi Value Added Tax Act, 2004 (hereinafter referred to as 'the Act'), I, Prashant Goyal, Commissioner, Value Added Tax, do hereby notify the following banks located in the National Capital Territory of Delhi as the 'Appropriate Government Treasury' for collection of tax, interest, penalty or any other amount due under the Act or Central Sales Tax Act, 1956 from the dealers registered or liable to be registered under the Act, casual traders and contractees (**TAN holders**):

1.Allahabad Bank 2. Axis Bank 3. Bank of Baroda 4.Bank of Maharashtra 5. Canara Bank 6. Central Bank of India 7.Corporation Bank 8. HDFC Bank 9. ICICI Bank 10. IDBI Bank 11. Indian Bank 12. Indian Overseas Bank 13. Kotak Mahindra Bank 14. Oriental Bank of Commerce 15. Punjab & Sind Bank 16. Punjab National Bank 17. State Bank of India 18. Syndicate Bank 19. UCO Bank 20. Union Bank of India 21. United Bank of India 22. Vijaya Bank.

2. The Authorisation of above said banks, in addition to the RBI's regulations, shall be subject to the following conditions:

- (i) Subject to clause (ii) below, the amount shall be collected in e-payment mode (i.e. via internet banking) only.
- (ii) All branches of State Bank of India and Vyapar Bhawan Branch of Punjab & Sind Bank, would also accept physical offline payment (payment through cash/cheque after printing the challan from the Department's website), in addition to e-payment, as per the prescribed process flow. The State Bank of India would specifically inform the Department in case any of its branch in NCT of Delhi is not allowed to collect physical offline payments. Refusal to accept payment by an allowed Branch would be considered as a breach of this authorisation.
- (iii) The Bank's software shall be developed in accordance with process flow for online/offline payment available on department's website.
- (iv) The process of filling up of challan for online as well as offline payment shall have to be initiated from the departmental web-site. The challan printed from the department's website would carry a unique ID.

- (v) No payment would be accepted by banks against hand written challan or directly through their portal in any case. However, Vyapar Bhawan Branch of Punjab & Sind Bank would be allowed to accept payments against handwritten challan from unregistered dealers and casual traders only.
- (vi) The amount collected shall be remitted to Reserve Bank of India, Parliament Street, New Delhi latest by the next working day of the realisation of the payment by the Bank.
- (vii) Payments made between 8.00 A.M to 8.00 P.M on any working day will be accounted for on the same day and those after 8.00 P.M till before 8.00 A.M on next day will be accounted in the next working day's payment. Further, payments made at any time on Sundays and holidays will be accounted in the next working day's payment.
- (viii) The interest on delayed remittance to RBI shall be levied at the bank rate plus 2% or as notified by RBI from time to time.
- (ix) The banks shall adhere to security and other provisions of the Information Technology Act, 2000.
- (x) The online payment can be made from saving/current account of dealer/contractee or any other person on their behalf.
3. The challan having unique challan identification number (**CIN**) generated by the Bank after having received the payment successfully from a dealer, shall be the only acceptable proof of payment by that dealer. The CIN would need to be disclosed by the dealer with the return/return verification form for the purpose of sub-rule (3A) of Rule 28 and sub-rule (2) of Rule 59 of the Rules.
4. Banks shall upload the file containing dealer-wise reconciliation between the challans downloaded from the Department's website and the payment remitted to RBI by Banks. The reconciliation file shall be uploaded electronically on the website of the department on the next day of realisation of payment by the Bank.
5. No physical statement of scroll / challans would be sent to RBI. Only summary of scroll shall be sent by the banks to RBI at the time of making payment of the previous day's collection in the following formats:

Date:

Sr No.	Act	No. of Challans	Amount (Rs.)
1	2	3	4

Date:

Carry Forward from previous Day (in ₹)	Collection as on day till 2000 Hrs (in ₹)	Remitted to RBI today (in ₹)	Realised amount yet to be remitted (in ₹) (1)+(2)-(3)
1*	2	3	4

* Col.1= Col.4 of the previous day

6. All MIS reports, as required by the Department, shall be electronically uploaded on the website of the Department every day, indicating specifically the time of successful payment in DD/MM/YYYY and HH:MM:SS AM/PM format.
7. The Nodal branch of the authorised bank shall coordinate all matters relating to payment with the department and the name/ mobile/ email of the contact person shall be communicated to our office.
8. This notification supersedes all previous notifications on the subject and shall come into force with effect from 1st April, 2014.

(Prashant Goyal)
Commissioner, VAT

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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. Spl. Commissioner (Collection), Department of Trade & Taxes, Vyapar Bhawan,, I.P.Estate, New Delhi with the request to circulate the notification among all concerned banks and to ensure compliance of the notification scrupulously by all banks.
6. The General Manager (Banking), Public Accounts Division, Reserve Bank of India, Sansad Marg, New Delhi with the request to stop accepting manual payment directly from dealers at RBI counters.
7. 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.

8. The Deputy Director (Policy), Department of Trade & Taxes, Vyapar Bhawan, I.P.Estate, New Delhi.
9. All Assistant Commissioners (VAT)/AVATOs, Department of Trade & Taxes, Vyapar Bhawan, I.P.Estate, New Delhi through local e-mail.
10. The President/Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P.Estate, New Delhi.
11. The Registrar, VAT Appellate Tribunal, Department of Trade & Taxes, Vyapar Bhawan, I.P.Estate, New Delhi.
12. P.S to Commissioner, Value Added Tax, Department of Trade & Taxes, Vyapar Bhawan, I.P.Estate, New Delhi.
13. Guard File.

(Vijay Chandna)
Asstt. Commissioner (Policy)