

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
DEPARTMENT OF TRADE AND TAXES
VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI – 110 002

No.F.3(366)/Policy/VAT/2013/ 1235-1245

Dated : 17/01/2014

ORDER

In exercise of the powers conferred under sub-clause (vi) of sub-rule (1) of rule 62 of the Delhi Value Added Tax Rules, 2005, I, Prashant Goyal, Commissioner, Value Added Tax, Government of National Capital Territory of Delhi, do hereby prescribe that with effect from 01/02/2014, all notices or summons or orders (hereinafter called 'document') issued under the Delhi Value Added Tax Act, 2004 or Delhi Value Added Tax Rules, 2005 or the Central Sales Tax Act, 1956, shall be served to the dealer(s) in the following manner :

- (a) All Value Added Tax Authorities shall issue the notices/summons/orders to the dealers by electronic means by pasting the same on web-page of individual dealers. In addition to this, an SMS alert on the registered mobile numbers of the respective dealer may also be sent, wherever a mobile number has been furnished to the Department. The documents shall also be emailed to the dealers, if the email id has been intimated by dealer to the department.
 - (b) The documents so generated will be available on the department's website www.dvat.gov.in, and will be accessible to dealers in their respective login ID. Such documents shall be deemed to have been issued and served for the purposes of Delhi Value Added Tax Act, 2004, Delhi Value Added Tax Rules, 2005 and the Central Sales Tax Act, 1956.
2. As soon as a 'document' is issued by any VAT Authority, the same shall be available instantly to the dealer for view as under:
- i. On the dealer's web page under the link 'Notices/Summons/Orders'.
 - ii. As soon as dealer logs on to his web page, a pop-up message will appear. This pop up message will also appear at the time of next two logins also. After reading the 'document', the dealer shall click on 'OK' button available at the end of the notice, as a proof of reading the 'document'. Afterwards, the dealer may access other links.
 - iii. An SMS alert to the dealer's mobile number registered with the department, showing notice/summon/order number and date of hearing/appearance, if any, will also be generated, simultaneously as under:

- (a) TIN :
- (b) Notice/Summon/Order ID :
- (c) Date of Hearing/Last Date of compliance :

(Contd...2)

This manner of service, shall be deemed to be a service of document for the purpose of Rule 62 of the Delhi Value Added Tax Rules, 2005, at par with other manners prescribed under the said Rule.

3. Dealers shall quote the 'document' reference number and date alongwith their TIN in their further communication with regard to that particular hearing/compliance.
4. The dealers are advised to visit their webpage regularly in order to have immediate access of notice/summon/order issued to him, if any.
5. The notices/summons/orders may also continue to be issued by registered post till 31.03.2014.

(Prashant Goyal)
Commissioner, Value Added Tax

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Copy forwarded for information and necessary action to :

1. The Principal Secretary (Finance), Govt. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
2. The Principal Secretary to Hon'ble Chief Minister/Finance Minister, Govt.. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
3. All Spl./Additional/Joint Commissioners, Trade and Taxes Department, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02. .
4. The Joint Commissioner (PR), Trade and Taxes Department, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02 for wide publicity of the order.
5. The Registrar, Value Added Tax appellate Tribunal, Trade and Taxes Department, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02
6. All VATOs/AVATOs, Trade and Taxes Department, GNCT of Delhi, Vyapar Shawan, I.P. Estate, New Delhi-02 through their respective Zonal In-charges.
7. Programmer (EDP), Trade and Taxes Department, GNCT of Delhi, Vyapar Shawan, I.P. Estate, New Delhi-02 for uploading the order on the web site of the Deptt..
8. The Deputy Director (R&S), Trade and Taxes Department, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02.
9. The President/Secretary, Sales Tax Bar Association (Regd.), Vyapar Shawan, I.P.Estate, New Delhi-02
10. P.S. to the Commissioner, Value Added Taxes, Trade and Taxes Department, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02.
11. Guard File.

(Vijay Chandna)

Asstt.Commissioner (Policy)