

Frequently Asked Questions

Q.1 What is Form Delhi Sugam-2 (DS2)?

Ans. Form **Delhi Sugam-2 (DS2)** is an online form to be filed by all registered dealers who bring goods in Delhi from outside Delhi by Road, Rail, Air, Courier, Pipeline, Internet etc. before entry of the goods in Delhi VAT jurisdiction.

Q.2 Who is required to file Delhi Sugam-2 (DS2)?

Ans. All the registered dealer of Delhi, who make interstate purchases or received goods as stock transfer or inward consignments from outside Delhi including import from outside India.

Q.3 What is the procedure of filing of Form Delhi Sugam-2 (DS2)?

Ans. **Delhi Sugam-2 (DS2)** Form can be filed at the link “ **Goods Movement (DS2)**” under “ **login**” on website/portal www.dvat.gov.in.

Q.4 Whether the form Delhi Sugam-2 (DS2) can be filed through SMS?

Ans. Yes, The **Delhi Sugam-2 (DS2)** details can be filed in a summary manner through SMS from dealer's registered mobile no. at mobile no 7738299899 in the format:

In case vehicle no. is available –

**DVAT <space> DS2 <space> total amount of invoice/invoices <space>
Vehicle number <space> Likely date of entry in Delhi (dd/mm/yyyy)**

In case vehicle number is **not** available at the time of filing through SMS.

**DVAT <space> DS2A <space> total amount of invoice/invoices <space>
Likely date of entry in Delhi (dd/mm/yyyy)**

Further requisite details in form DS2 submitted online (as mentioned in Ans. 3) within 48 hours of entry of goods in Delhi.

Q.5 Can DS2 be filed online/SMS without knowing the vehicle no. in which goods are being transported?

Ans. Yes, DS2 can be filed without vehicle no., however the vehicle no. shall be provided by sending SMS on number 7738299899, before entry in Delhi, in the format:

DVAT <space> DS2B <space> DS2 Ref.No. 1,2,3.....10 <space> Vehicle Number

Maximum up to 10 DS2 reference number can be included in one SMS in above format. Hence, the incharge of the vehicle can inform vehicle number in respect of 10 dealers in one go if the goods of all the 10 dealers are being carried over in same vehicle. Further, in case of goods of more than 10 dealers in one vehicle, the vehicle incharge has to send another SMS for same purpose in a similar manner.

Q.6 Is there any provision for updating the information regarding change of vehicle in the half way or before entry in Delhi?

Ans. Yes, in case of change of vehicle half way, due to break down or any other reason, the palti vehicle no can be updated by sending SMS through any mobile number including register mobile number, on mobile number 7738299899, before entry of vehicle into Delhi, in the following format **DVAT <space> DS2C <space> DS2 <space> Old Vehicle No. <space> Palti Vehicle No. <space> Likely date of entry in Delhi (dd/mm/yyyy)**

Q.7 Can DS2 be filed through SMS by any mobile number?

Ans. No, DS2 can only be filed through SMS by registered mobile number of the dealer specially registered for DS2.

Q.8 How the dealer can register his mobile number for filing of DS2 through SMS?

Ans. Please see the DS2 User Manual on the website of the department www.dvat.gov.in for registration of mobile number.

Q.9 Whether the vehicle number/palti vehicle number shall also be provided/updated from the registered mobile number of the dealer?

Ans. No, vehicle number and palti vehicle number can be filed through SMS from any mobile number including registered mobile number in the format given in Ans 5 (for providing vehicle number) and 6 (for providing palti vehicle number).

Q.10 A dealer of Delhi dealing in tax free/exempted goods (e.g. books) and not registered with the Department of Trade and Taxes but brings taxable goods (like CDs etc.) into Delhi. Is he required to submit Form DS2?

Ans. Only registered dealers of Delhi are required to submit Form DS2. However, for interstate trading all dealers are required to mandatorily register with the Department.

Q.11 What is the procedure to be followed by oil companies dealing in petroleum products for filing Form DS2? Movement of natural gas is a continuous process starting from receipt of gas in pipeline network till the delivery of goods to customer who draws gas according to gas availability and plant's requirement. Gas is transmitted through underground pipeline. It is not possible to demarcate the boundary of State of Delhi in the underground pipeline network. Other petroleum products move in tank wagons also. Please clarify.

Ans. For movement by tank wagons, normal procedure of filing DS2 would apply. Further, Form DS2 has provision to record mode of transport and one of these modes would be transportation through pipelines. In case of supply through pipelines, the dealer may provide information in accordance with the billing cycle used by him to prepare his accounts.

Q.12 various transporters collect the material from various branches/vendors in different States. The goods are then brought to hub of the transporter. The transporter deploys another vehicle for different destination from the hub. In such cases it is not possible to have exact information about the vehicle number which brings goods into Delhi.

Ans. Number of the vehicle that finally brings goods in Delhi is required. The dealer should create a mechanism to get the vehicle number before the goods enter Delhi. The vehicle number can be provided through SMS from any mobile number as already mentioned in Ans. 5 (for providing vehicle number) and 6 (for providing palti vehicle number).

Q.13 What is required from the transporters? Whether the transporter would be allowed to bring the goods at his godown or would not be allowed to enter Delhi unless he obtains the permission of the Department for all consignments in his truck?

Ans. Permission is not required by the Transporters to enter Delhi. However, The Transporter is required to carry a printout of DS2 receipt or SMS of DS2 reference/unique I.D. with him. If vehicle is intercepted then the transporter is required to furnish a copy of the DS2 to the intercepting team of the Trade & Taxes Department.

Q.14 where the goods are transported in Delhi by Rail/Air/Courier etc. Form DS2 requires mention of RR/Airways receipt/Courier No. etc. After the goods are received at the rail head / Air head etc, goods are moved to warehouses of dealers in numerous trucks. What modus operandi is to be followed for movement of goods to its destination?

Ans. Form DS2 is required only in respect of movement of goods into Delhi. RR/Airways receipt/Courier No. etc. would suffice here. There is no requirement of any information being uploaded for the movement of goods within Delhi.

Q.15 If goods of multiple invoices, multiple commodity and purchases from multiple sellers enter Delhi in a single vehicle, how many DS2 forms are required to be filed?

Ans. Only one DS2 form is required from buyer for multiple invoices, multiple commodity and purchases from multiple sellers being transported in a single vehicle.

Q.16 If goods of one invoice is dispatched in multiple vehicles, how many DS2 forms are required to be filed?

Ans. Separate DS2 form is required for each vehicle entering in Delhi.

Q.17 Can DS2 be filed without GR No./RR/Airways receipt/Courier No.?

Ans.. No, G.R./RR/Airways receipt/Courier No. are necessary to file in DS2 form. However in case the goods are being transported in own vehicle of the supplier/buyer then only vehicle number is to be provided.

Q.18 Purchases from nearby places reach Delhi within an hour or two and very often due to entry restrictions at night. That does not leave the dealer with sufficient time to submit Form DS2 online?

Ans. The DS2 details can be filed in summary manner through SMS on 7738299899 and requisite details in form DS2 can be submitted within 48 hours of entry of goods in Delhi.

Q.19 What is the value of goods in cases of import of goods from outside the country? Is it including import duty or without duty?

Ans. Value of goods including import duties are to be provided.

Q.20 When should the data be furnished in Form DS2? Whether it should be furnished at the time goods move from other States or when goods are on borders of Delhi or when the goods are received in the godown?

Ans. The dealers are required to file Form DS2 any time before the vehicle/goods enter into Delhi.

Q.21 Are the dealers required to submit Form DS2 even in cases where inter-State purchases or Stock transfer is not to be supported by Form C/F/H since the goods are exempted from Tax in State of dispatch?

Ans. Yes. In all cases where goods are brought into Delhi, the dealer is required to submit DS2 irrespective of taxability.

Q.22 Are the dealers required to submit DS2 where goods entering Delhi do not form part of stock of the dealer e.g. Stationery items for self consumption of the dealer, promotional materials purchased by dealers, items received from Vendor as free replacement against defective goods etc.

Ans. Every registered dealer is required to submit DS2 for all goods entering Delhi irrespective of the usage of goods.

Q.23 Whether submission of Form DS2 is required for goods imported by a dealer/ factory of U.P. but goods are custom cleared at Delhi i.e. import is via Delhi, since the goods would enter Delhi, move in Delhi and then go out of Delhi to an address mentioned in invoice Foreign Seller.

Ans. Form DS2 is applicable for goods brought into Delhi by a dealer of Delhi.

Q.24 Whether farmers are required to submit Form DS2?

Ans. DS2 Form is to be submitted by registered dealers only. If the farmer is bringing goods for delivering it to dealer of Delhi, the said dealer will be required to submit Form DS2. If the farmer intends to sell the goods himself, he would become a dealer requiring registration under DVAT Act 2004.

Q.25 What is the position of submission of Form DS2 in cases where supplier or the buyer does not have a facility of internet?

Ans. Submission of Form DS2 is mandatory for all registered dealers. Further seller/buyer can use the service of their Accountant or even an internet cafe to submit the information online. The DS2 details can also be filed in summary manner through SMS on 7738299899 and

requisite details in form DS2 can be submitted subsequently within 48 hours of entry of goods in Delhi.

Q.26 What will happen if the purchasing dealer does not have exact amount of the goods being brought into Delhi as the requisite information is not available with the buying dealer?

Ans. Buyer is required to obtain information from the seller about his purchase before the goods enter into Delhi. After receiving the information, he is required to follow the procedure. The submission of Form DS2 is mandatory.

Q.27 What is the position of Form DS2 where transactions are of the nature of E-1/E-2?

Ans. The dealer, whose goods finally enter into Delhi shall be liable to submit Form DS2.

Q 28. There are certain occasions for movement of goods across the border where there is no sale involved such as storage of goods, job work, etc. How such movements are allowed in the DS-2 forms ?

Ans. Movements of goods across Border where no sale is involved, will take place by way of Form "F". For which already a provision is provided in DS-2 form in purchase type block.

In such cases, in case of block of invoice details, details of documents of movement as challan no., etc can be submitted.