

(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: 26-6-15

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-I. 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

DL upload on the website. 26.6.2015
SA
AP (Mr. Sachin)

No.F. 3(515)/Policy/VAT/2015/ 330-41

Dated: 26-6-15

Copy forwarded for information and necessary action to:

1. The Principal Secretary (Finance), Finance Department, Govt. of NCT of Delhi, Delhi Sachivalaya, New Delhi-02.
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 to the Chief Minister, Govt. of NCT of Delhi, Delhi Sachivalaya, New Delhi-02.
4. All Special/Addl./Joint Commissioners, Department of Trade & Taxes, Vyapar Bhawan, I.P.Estate, New Delhi.
5. The President/Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P.Estate, New Delhi.
6. The Registrar, VAT Appellate Tribunal, Department of Trade & Taxes, Vyapar Bhawan, I.P.Estate, New Delhi.
7. The Addl. Commissioner (PR), Department of Trade & Taxes, Vyapar Bhawan,, I.P.Estate, New Delhi to arrange to give wide publicity to this notification.
8. The Joint Director (IT), Department of Trade & Taxes, Vyapar Bhawan, I.P.Estate, New Delhi to upload the Notification on the website of the Department.
9. The Deputy Director (Policy), Department of Trade & Taxes, Vyapar Bhawan, I.P.Estate, New Delhi.
10. All Asstt.Commissioners /AVATOs Department of Trade & Taxes, Vyapar Bhawan, I.P.Estate, New Delhi through their Zonal Incharge.
11. P.S to the Commissioner, Department of Trade & Taxes, Department of Trade & Taxes, Vyapar Bhawan, I.P.Estate, New Delhi.
12. Guard File.



(Suman Kumari)

Asstt.Commissioner (Policy)

**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	
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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	
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5. Constitu- tion of Business (Check <input checked="" type="checkbox"/> one as applicable)	<table style="width: 100%;"> <tr> <td><input type="checkbox"/> Proprietorship</td> <td><input type="checkbox"/> Private Ltd. Company</td> <td><input type="checkbox"/> Public Sector Undertaking</td> </tr> <tr> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> Government Company</td> <td><input type="checkbox"/> Government Corporation</td> </tr> <tr> <td><input type="checkbox"/> HUF</td> <td><input type="checkbox"/> Public Ltd. Company</td> <td><input type="checkbox"/> Government Department</td> </tr> <tr> <td><input type="checkbox"/> Society</td> <td><input type="checkbox"/> Club</td> <td><input type="checkbox"/> Trust</td> </tr> <tr> <td colspan="3"><input type="checkbox"/> Others, please specify</td> </tr> </table>	<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		
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<input type="checkbox"/> Society	<input type="checkbox"/> Club	<input type="checkbox"/> Trust														
<input type="checkbox"/> Others, please specify																

6. Email address	
7. Fax No.	

8. Mobile No./Phone	<table style="width: 100%;"> <tr><td>1</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>2</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>3</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </table>	1										2										3									
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	

14. Verification

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.

Signature of Authorised Signatory _____

Full Name (*first name, middle, surname*) _____

Designation/Status _____

Place																			
-------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Date				
	Day	Month	Year	

Quarter _____ to _____

Name of Person (Company etc. _____)

[illegible]

Date: _____

unique ID _____

Quarter _____ to _____

Name of the Person (Company etc. _____)

Signature:_____

Name: _____

Designation/Status:_____

Date: _____

Go to www.dvat.gov.in to download Offline Block for filing return for E-Commerce EC-II and EC-III.

a.) Click on the Download tab given on the bottomleft side.



b.) This will open a page as given below.

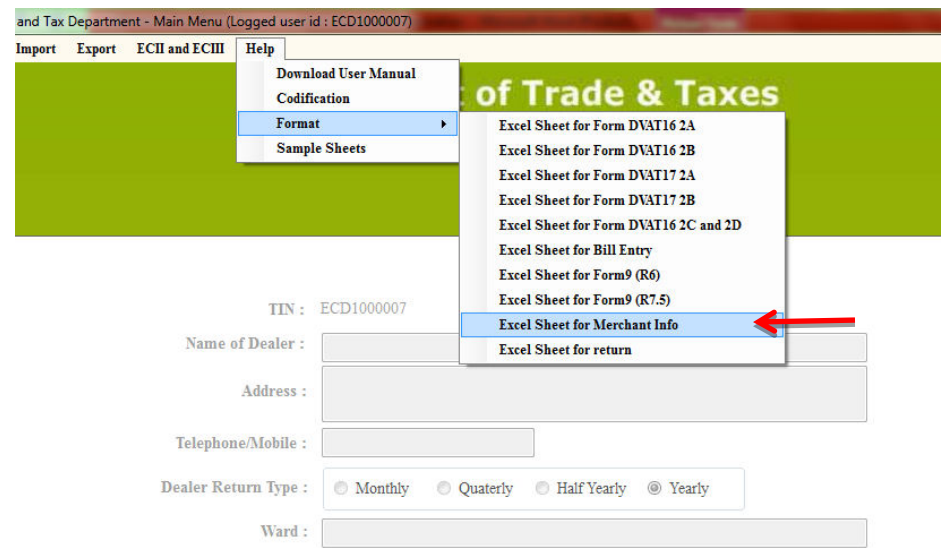


- c.) Click on Hyper Link button “Click Here” under the New Heading-offline block on S. No. 1.
- d.) It will start a download.
- e.) After download, install the Application by double clicking the setup.exe file. It will start the installation process.
- f.) After installation click on the shortcut icon created on the desktop (Icon image given below).

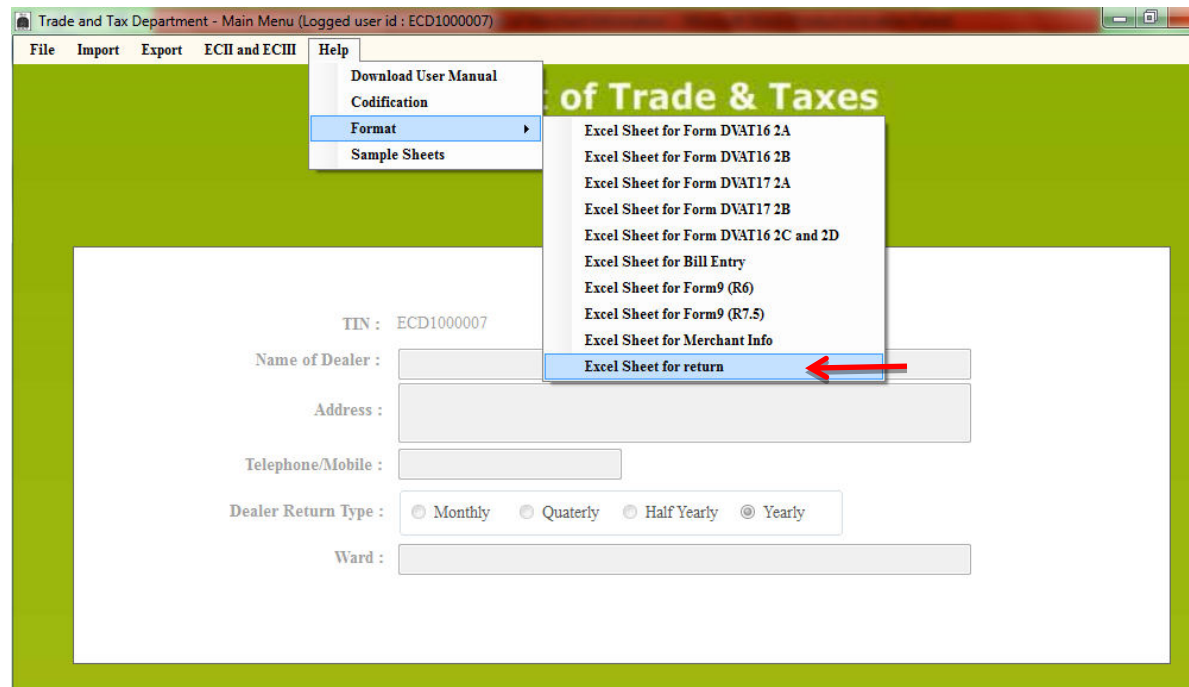


- g.) Enter your Login Id and Click on Sign In button.

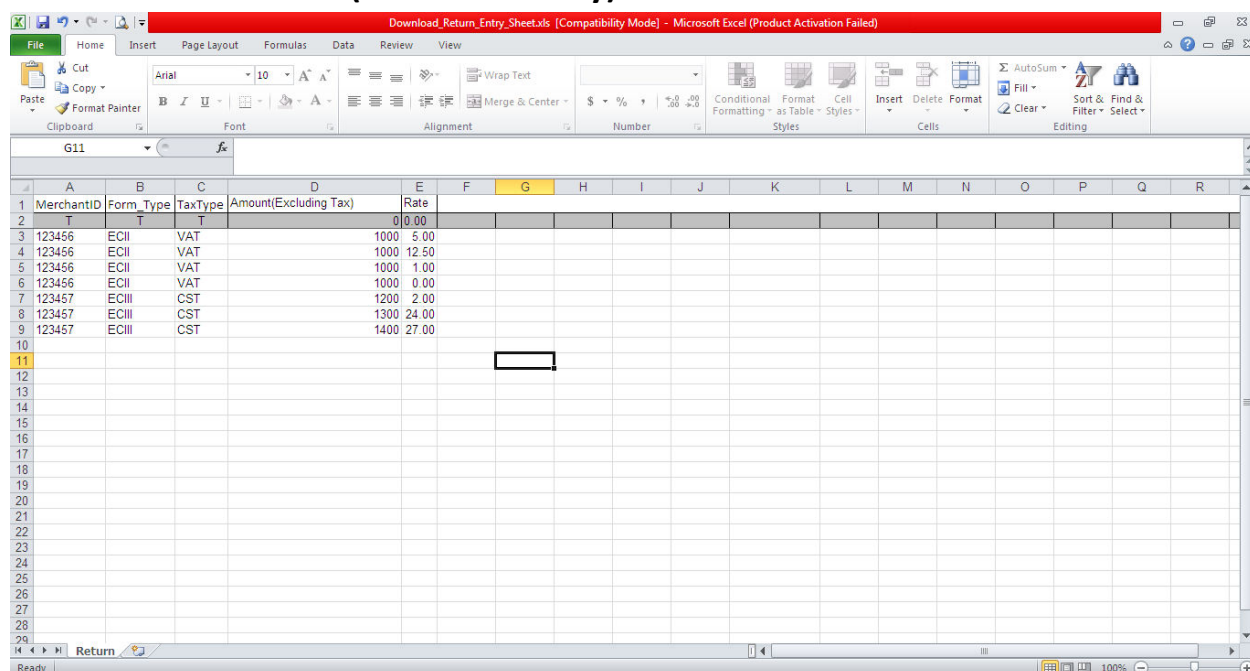
h.) Download Excel Sheet of Merchant Information



i.) Download Excel Sheet for ECII /ECIIIReturn.



Excel Sheet of Merchant Info (Illustration only).



k.) Then Click on Import and Export EC-II and EC-III

Trade and Tax Department - Main Menu (Logged user id : ECD100007)

File Import Export **ECII and ECIII** Help

Import and Export ECII and ECIII

Department of Trade & Taxes

Govt. of NCT of Delhi

TIN : ECD100007

Name of Dealer :

Address :

Telephone/Mobile :

Dealer Return Type : ☐ Monthly ☐ Quarterly ☐ Half Yearly ☒ Yearly

Ward :

 **Designed, developed & managed by Endeavour Systems**

Windows taskbar: Internet Explorer, Google Chrome, File Explorer, Word, etc.

I.) This will open a New Window.

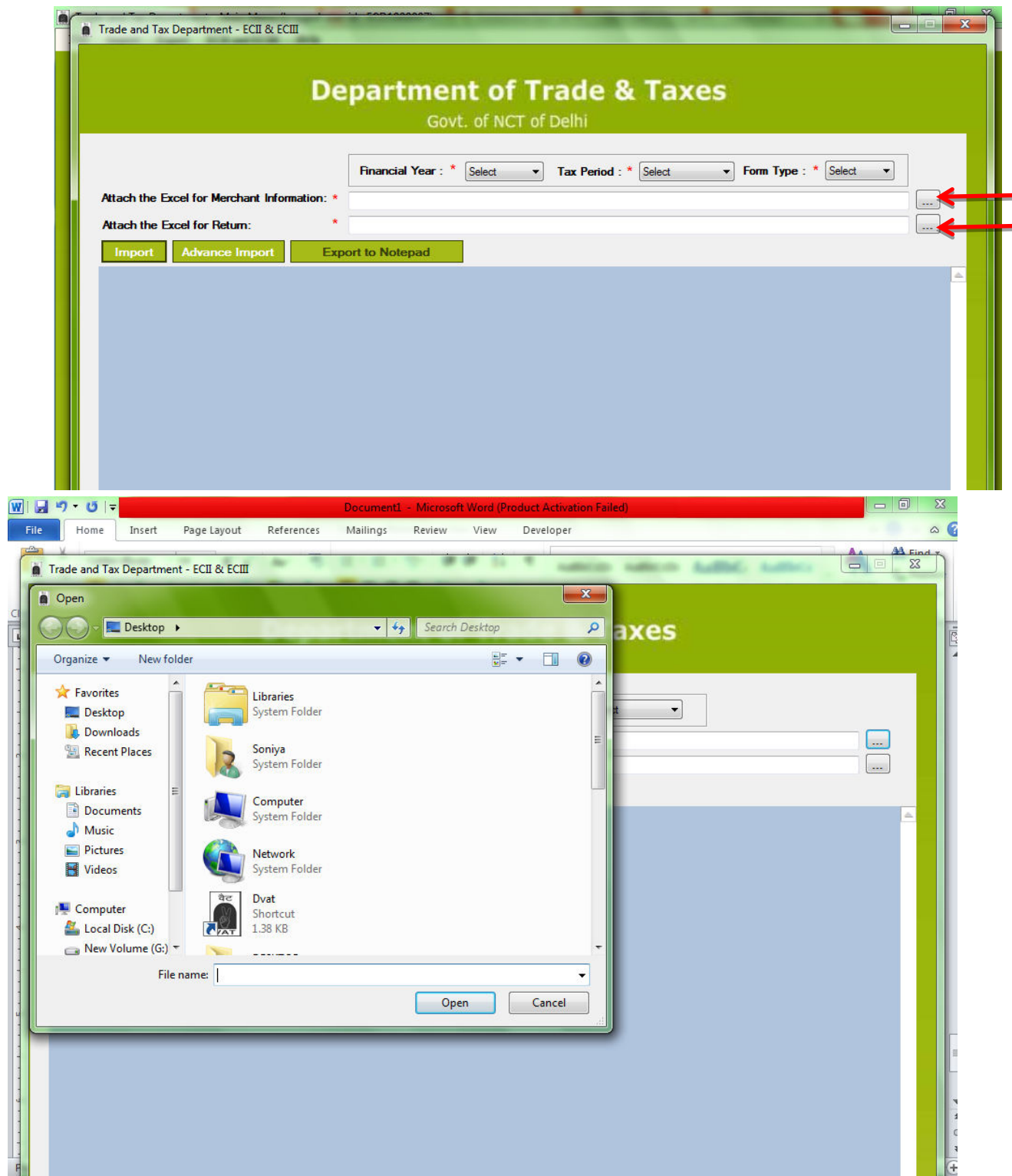
The screenshot shows a web browser window titled "Trade and Tax Department - ECII & ECIII". The main content area has a green header with the text "Department of Trade & Taxes" and "Govt. of NCT of Delhi" below it. The interface includes a form with three dropdown menus: "Financial Year : * Select", "Tax Period : * Select", and "Form Type : * Select". Below these are two file upload fields: "Attach the Excel for Merchant Information: *" and "Attach the Excel for Return: *", each with a browse button (three dots). At the bottom of the form are three buttons: "Import", "Advance Import", and "Export to Notepad". The main body of the page is a large blue rectangular area.

m.) Select Financial Year, Tax Period and Form Type.

The screenshot shows the 'Department of Trade & Taxes' portal for the Government of NCT of Delhi. The page has a green header with the department name. Below the header, there are three dropdown menus: 'Financial Year', 'Tax Period', and 'Form Type'. The 'Financial Year' dropdown is currently open, showing options for '2015-16' and 'Select'. A red arrow points to the '2015-16' option. Below the dropdowns, there are two text input fields labeled 'Attach the Excel for Merchant Information:' and 'Attach the Excel for Return:'. Below these fields are three buttons: 'Import', 'Advance Import', and 'Export to Notepad'. The main content area is a large blue rectangle.

The screenshot shows the same 'Department of Trade & Taxes' portal. In this view, the 'Form Type' dropdown menu is open, showing options for 'ECII', 'ECIII', and 'Select'. A red arrow points to the 'ECII' option. The 'Financial Year' dropdown is now closed and shows '2015-16'. The 'Tax Period' dropdown is also closed and shows 'First Quarter'. The rest of the page, including the text input fields and buttons, remains the same.

n.) Browse both file (Merchant Information and Return) of Excel Sheet.



- o.) Click on Import Button, this will check the file for in built validation on successful validation check export to notepad button will be enabled.

The screenshot shows the 'Department of Trade & Taxes' interface for the 'Govt. of NCT of Delhi'. At the top, there are three dropdown menus: 'Financial Year : * Select', 'Tax Period : * Select', and 'Form Type : * Select'. Below these are two text input fields: 'Attach the Excel for Merchant Information: *' and 'Attach the Excel for Return: *'. At the bottom, there are three buttons: 'Import', 'Advance Import', and 'Export to Notepad'. A red arrow points to the 'Import' button.

- p.) Click on “Export to Notepad” button.

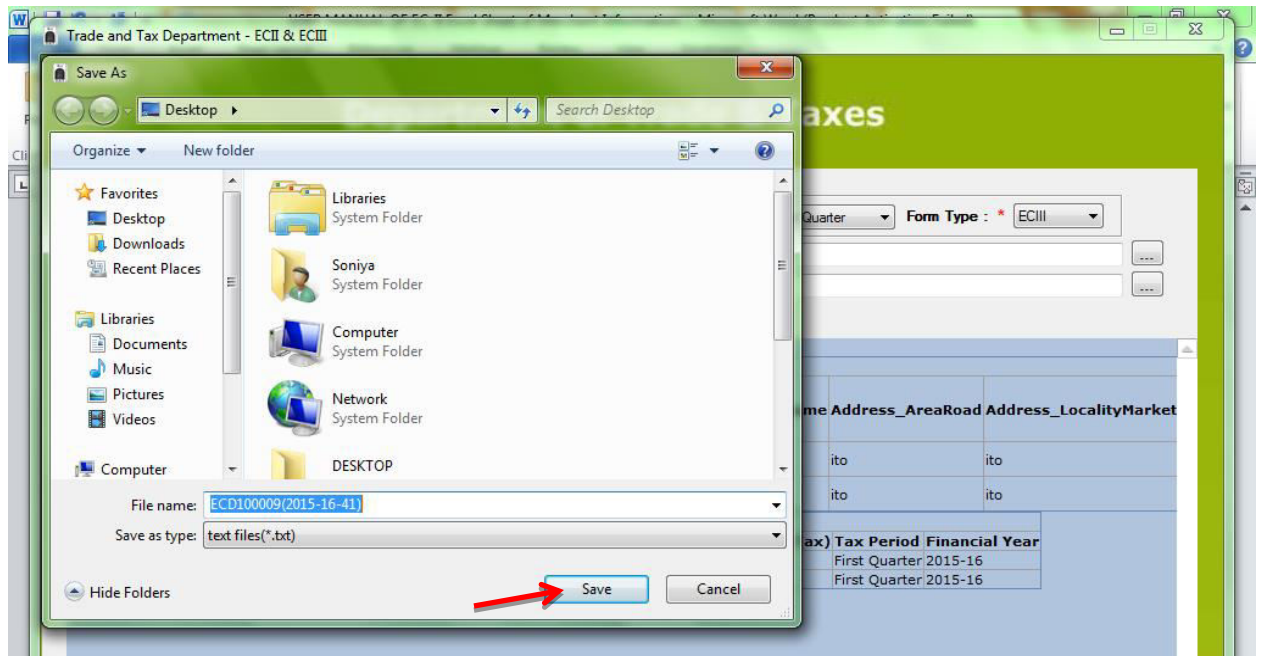
- a. When click on “Export to Notepad” button open dialog box and display Alert message.
- b. Click on OK button.

The screenshot shows the 'Department of Trade & Taxes' interface with the 'Export to Notepad' button highlighted. An alert dialog box is open in the foreground with the title 'Alert' and a warning icon. The message inside the dialog box reads: 'Warning!!! **Please do not alter file name generated by the system .'. The 'OK' button in the dialog box is highlighted with a red arrow.

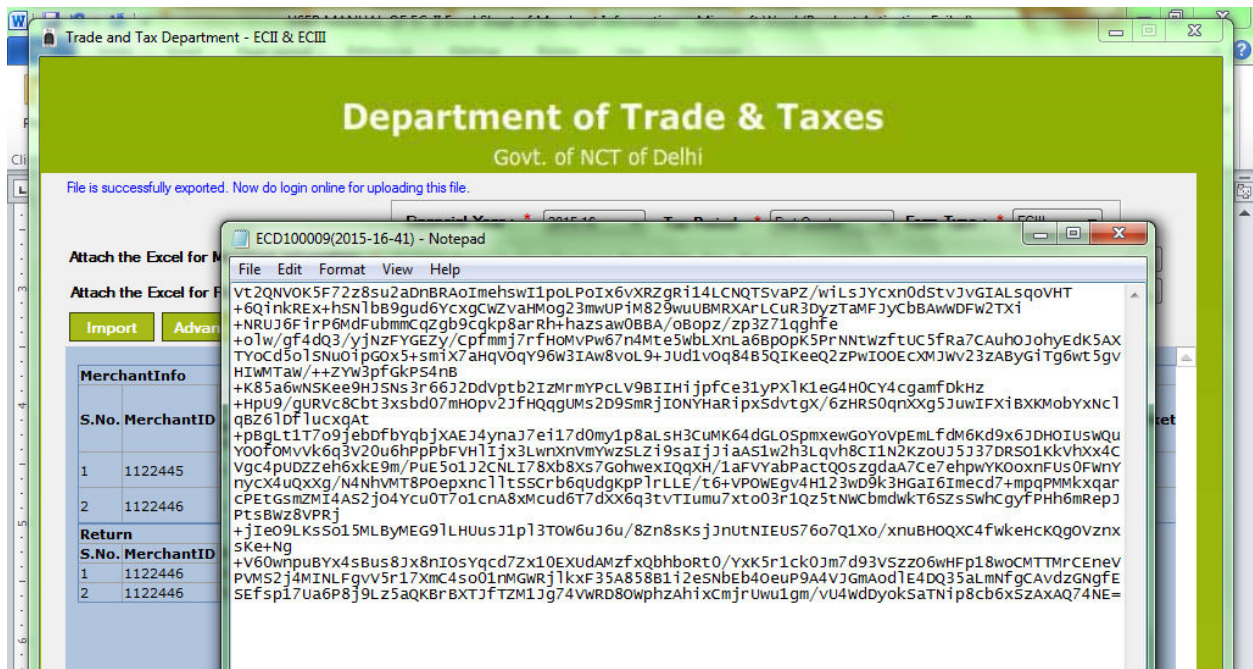
MerchantInfo			
S.No.	MerchantID	Deater Type(0-Register,1-Unregister)	TIN
1	1122445	0	07020171
2	1122446	1	

Return			
S.No.	MerchantID	Form_Type	TaxType
1	1122446	ECIII	CST
2	1122446	ECIII	CST

q.) Save the .txt file.



r.) This will open a Notepad file, ignore and close this file.



Now Login on www.dvat.gov.in with your E-Commerce return Id.

Login

UserId : ECD100007

Password : [Forget Password](#)

AC7IF

Reset

Enter Image Characters :

Sign In

s.) Click on “Upload Offline Data” in the E-Commerce Menu.

बैट
VAT

Department of Trade and Taxes
Government of N.C.T. of Delhi

T
AX
RUST
TRANSPARENCY

Return Filing

EC2

EC3

EC History

Upload Offline Data

Offline Data History

ome

t.) Select F.Y, Tax Period and Form Type.

Welcome Rattan Lal Malhotra(ECD100005) Default ▾

Home More ▾ Logout

बैट
VAT

Department of Trade and Taxes
Government of N.C.T. of Delhi

T
AX
RUST
TRANSPARENCY

E-Commerce

Financial Year *

Select ▾

Tax Period *

Select ▾

Form Type: *

Select ▾

Attach File *

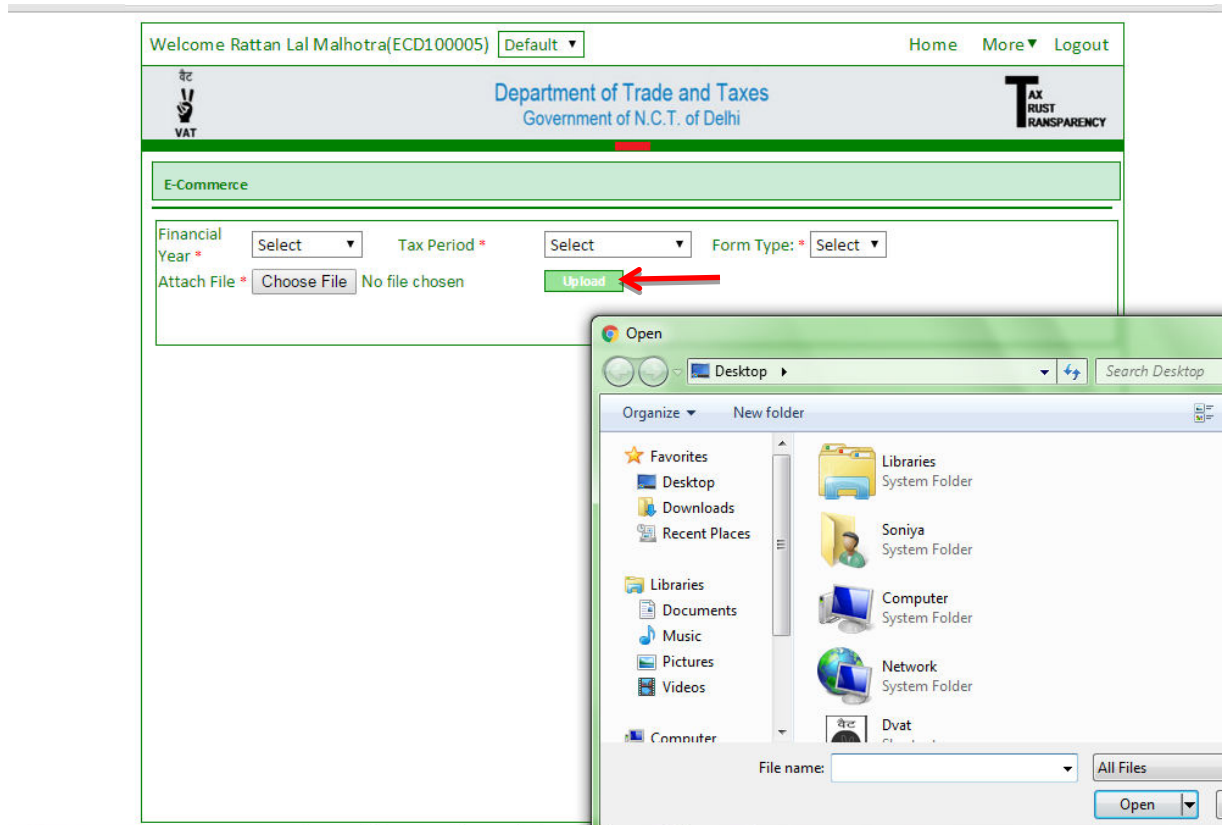
Select

2015-2016

No file chosen

Upload

u.) Choose the earlier saved .txt file and click on Upload button (which will generate the return automatically).



v.) After the Successful Upload, the return will be reflected on Offline Data History.

Return Filing						
History						
Request ID	Uploading Date	Tax Period	Status	Status Effective Date	Return Type	Remarks
1001	03-11-2015	First Quarter-2015	Approved	04-11-2015	ECII	View
1002	03-11-2015	First Quarter-2015	Approved	04-11-2015	ECIII	View

w.) Click on view button in the remarks menu.

Your File has been Accepted. Close

History

Request ID	Uploading Date	Tax Period	Status	Status Effective Date	Return Type	Remarks
1001	03-11-2015	First Quarter-2015	Approved	04-11-2015	ECII	View
1002	03-11-2015	First Quarter-2015	Approved	04-11-2015	ECIII	View


x.) After acceptance of the file, return will be shown in EC history link.

Return Filing

- EC2
- EC3
- EC History** ←
- Upload Offline Data
- Offline Data History

ome


y.) Click on view button in the view report menu, EC returns will be shown.

Return Filing				
Tax Period	Ref.No.	Type	Date of Submission	View Report
First Quarter2015	100046	EC2	04-11-2015	View 
First Quarter2015	100047	EC3	04-11-2015	View
First Quarter-2015	100048	EC2	05-11-2015	View
First Quarter-2015	100049	EC3	05-11-2015	View

z.) E Commerce Return Reports.

Print

100046



Department of Trade & Taxes
Government of NCT of Delhi

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

Unique ID :100046
Quarter :First Quarter2015
Name of the Person : ABC

S.No	Merchant ID allocated by ecommerce company	Registration No./TIN /PAN,If unregistered	Name Of Dealer	Address of Dealer,(Principal place of business)	Sale Turnover (Excluding Tax)(Rs.)		Rate of Tax	Tax (Rs)		(Turnover + Tax) (Rs.)
					Local	Inter-State		VAT	CST	
1	M100123021321	ATDPR0000K	ABC	sec 63Noida In front of Fortis HospitalNoida,sec 63Noida In front of Fortis HospitalNoida,Gangam,Delhi,Delhi		1000.00	2.00		20.00	1020.00
						1000.00	5.00		50.00	1050.00
2	M100123021322	07999999999	ABC	XYZ,ITO,ITO,New Delhi,Delhi	15430000.00		0.00	0.00		15430000.00
3	M100123021322	07999999999	ABC	XYZ,ITO,ITO,New Delhi,Delhi		1000.00	2.00		20.00	1020.00

Signature : _____
Name : _____
Designation : _____
Date : 04-11-2015