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Particulars of organization, functions and duties.

[Section 4(1)(b)(i)]

Objectives and vision statement

The main objective of the Department of Trade and Taxes is to enforce Delhi Goods and Services Tax Act, 2017, Central Goods and Services Tax Act, 2017, Integrated Goods and Services Tax Act, 2017 and collect revenue for the Govt. of NCT of Delhi. The approximate annual contribution of the department is more than 70% of the total revenue of the Delhi Government. The department was previously known as Department of Sales Tax and after introduction of Value Added Tax system w.e.f. 1.4.2005, it was re-named as Department of Trade and Taxes.

Brief history, duties and main functions

The Department was previously enforcing various Acts i.e. Delhi Sales Tax Act 1975, Delhi Sales Tax on Works Contract Act, 1999 and Delhi Sales Tax on Right to Use Goods Act, 2002 and also Delhi Sales Tax on Entry of Motor Vehicle into Local Areas Act, 1994. All these Acts were earlier replaced by the Delhi Value Added Tax Act, 2004 w.e.f. 1.4.2005. However, with the implementation of Goods and Services Tax Act, 2017 this department is responsible for collecting the revenue under Delhi Goods and Services Tax Act, 2017, Central Goods and Services Tax Act, 2017 and Integrated Goods and Services Tax Act, 2017. The Department is responsible for:

- Proper enforcement of the Delhi Goods and Services Tax Act, 2017, Central Goods and Services Tax Act, 2017 and Integrated Goods and Services Tax Act, 2017.
- Collection of GST from persons/dealers.
- Check on the tax evasion and action against the persons/ dealers involved in violation the provisions of the Act.
- Smooth operation of trade by way of granting Registration and processing of Refunds etc.
- Educating dealers about various provisions of the Act and general public about the importance of purchase against bills after paying due tax.

List of services

The Department is providing following services:

- Registration under Delhi Goods and Services Tax Act, 2017
- Scrutiny of returns
- Processing of Refunds

- Work related to erstwhile Delhi Sales Tax Act 1975, Central State Tax Act, 1956 and Delhi Value Added Tax Act, 2004.

Organizational structure

Organizational Structure of the Department is enclosed herewith as Annexure - II.

Expectation from public for enhancing effectiveness and efficiency

Expectations of Department from dealers and general public are as under:

- The Department expects that every citizen pays tax at the time of purchasing goods and insists on obtaining bill from the sellers. Collecting bill at the time of purchase needs to be made a habit to contribute in making Delhi a Dream City.
- Every dealer should issue bill to customers, collect tax and deposit it with the Department. Failure to issue bills, collection and payment of due tax is an offence and dealers/persons violating provisions of the Act are liable to be penalized/prosecuted.
- We trust you and you trust us.

Public participation and public grievance resolution

Following efforts are being made by the Department:

- Arranging workshops for representatives of various sections of the society like dealers, trade associations, customers etc.
- System of Feedback Form in the sealed boxes available near the offices of the Commissioner, Spl. Commissioners and Addl./Jt. Commissioners.
- Public Hearing Hours have been fixed between 10.00 AM to 11.00 AM daily.
- 24 hours Help-line no. 1800110066, Telephone No. : 011-23352310-14
- System of lodging complaint through E-mail at ctt.delhi@nic.in.

Address of the office

All the offices of various authorities of the Department are located in the multistoried building. The address is as under:

“Vyapar Bhawan, I.P. Estate, New Delhi-110 002”.

The building is fourteen storied and various branches/offices are located at each floor. Details of the same is as under:

Floor	Offices Located
Ground	Canteen and Parking, DAK Receipt Counters, EPBX/MTNL

	office, PWD office
01	Front offices (Reception), GST Facilitation Centre, CRU, ECS, Dispensary, SOHA, Enforcement II
02	Spl. Commissioner-I, Appellate Tribunal, Sales Tax Bar Office, System Branch, Policy Branch, L & J Branch, R & S Branch and FM store
03	Commissioner (State Tax), Spl. Commissioners – II, III, IV Additional Commissioner-III, HR Branch, Accounts Branch, Vigilance Branch, and RTI Branch
04	Ward No. 1 to 7 and 30 to 40, IAC, Audit Room No. 410
05	Additional Commissioner-I, PR Branch Ward No. 41 to 51
06	Ward No. 52 to 62, Pension Branch, Embassy Refund, Recovery, Audit Room No. 609
07	Additional Commissioner-II, Ward No. 63 to 73
08	Joint Commissioner - I Ward No. 26, 27 and Ward No. 74 to 84
09	Ward No. 85 to 95, Entertainment (W-209), Audit Room No. 901
10	Ward No. 96 to 106, FM Branch
11	Ward No. 08 to 29 except 26 & 27
12	EDP Cell, BIU, E-Commerce, VAT(Audit), Enforcement I
13	Key Customer Service (201-208), Special Zone (107-116), Library, Conference Hall, GST Cell, Computer Training Laboratory

Office hours

Morning hours of the office	9:30 AM
Closing hours of the office	6:00 PM
Lunch time is	1:30 PM to 2:00 PM

The office remains open on five days a week i.e. from Monday to Friday.

ORGANISATIONAL HIERARCHY CHART

