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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

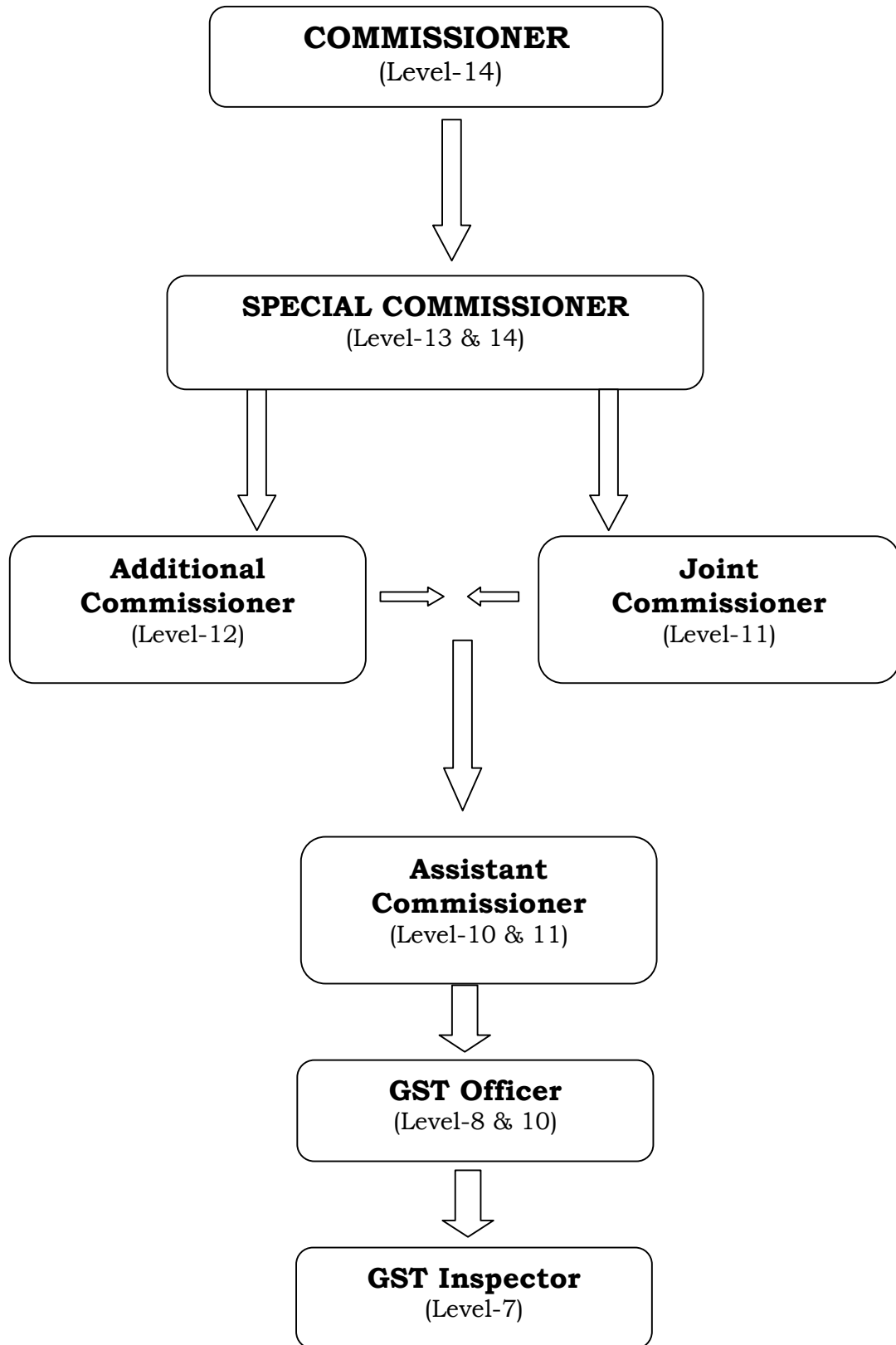
Organizational Structure of the Department is enclosed herewith as Annexure - II.

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.

ORGANISATIONAL HIERARCHY CHART



**Level refers to the relevant column in the Pay Matrix.*

