GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
DEPARTMENT OF TRADE & TAXES
VYAPAR BHAWAN
I.P. ESTATE, NEW DELHI – 110002.

Manual-1
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 Value Added Tax Act, 2004, Central Sales Tax Act, 1956 and collect revenue for the Govt. of NCT of Delhi. The approximate annual contribution of the department is about 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 has been 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 All these Acts have been replaced by the Delhi Value Added Tax Act, 2004 w.e.f. 1.4.2005. The Department is responsible for:

- Collection of VAT 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, issue of statutory forms and various certificates to dealers.
- 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:

- Issue of statutory forms for purchases on concessional rate of tax.
Issue of Sales Tax Clearance Certificates

**Organizational structure**

Organizational Structure of the Department is enclosed herewith as annexure- I & 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 12 Noon to 1.00 PM daily.

- 24 hours Help-line no. 1800110066, 42895544 to lodge complaints against non issue of bills by dealers.

- 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 multi-storied 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:
<table>
<thead>
<tr>
<th>Floor</th>
<th>Offices located</th>
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</thead>
<tbody>
<tr>
<td>Ground</td>
<td>Canteen and Parking</td>
</tr>
<tr>
<td>1.</td>
<td>Front offices (Reception), Facilitation, Dak receipt counters, Bank</td>
</tr>
<tr>
<td>2.</td>
<td>Appellate Tribunal, Tax Bar office, Special Commissioner (HR)</td>
</tr>
<tr>
<td>3.</td>
<td>Commissioner T&amp;T, Spl. Commissioner (Enf. &amp; VAT Audit), KCS, Additional Commissioners (Zone-IV, V, VI, IX &amp; X)</td>
</tr>
</tbody>
</table>
| 4. | Addl. Commissioner (Enforcement-I)  
Ward No.1 to 7 and 30 to 40. |
| 5. | Addl. Commissioner (CFC, L&J)  
Ward No. 41 to 51 |
| 6. | Addl. Commissioner  
Ward No. 52 to 62, L&J Branch, EXIM Cell |
| 7. | Jt. Commissioner (KCS)  
Ward No. 63 to 73 |
| 8. | Addl. Commissioners (Enforcement-II & Spl. Zone)  
Ward No. 74 to 84 |
| 9. | Addl. Commissioner (Zone VIII)  
Ward No. 85 to 95 |
| 10. | Addl. Commissioners (Zone VII & Vigilance)  
Ward No. 95 to 106 |
| 11. | Addl. Commissioners (Zone-VI & Caretaking)  
Ward No. 08 to 18 |
| 12. | Jt Commissioner (HR)  
Ward No. 19 to 29 |
| 13. | Key Customer Service, Special Zone, EDP Cell |

**Office hours**

- **Morning hours of the office:** 9.30 AM
- **Closing hours of the office:** 6.00 P.M.
- **Lunch time is:** 1.30 P.M. to 2.00 P.M.

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