

ALL INDIA INSTITUTE OF MEDICAL SCIENCES
ANSARI NAGAR, NEW DELHI-29
(FINANCE DIVISION)

No.F Misc/Store Accts/15-16

Dated:19.03.2016

CIRCULAR

Subject: Online filing of mandatory Form GE-II by Government Entities under DVAT.


It is notified for information of the all concerned that recently the DVAT Department has issued a Notification No. F3(619)/Policy/VAT/2016/1291-1304 dated 12.01.2016 which will mandate the Government Entities to enroll themselves with DVAT by filing Form GE-I and to file the quarterly return in Form GE-II. The copy of the notification is enclosed for ready reference.

As per direction given in notification the mandatory enrollment has already been carried out in Form GE-I by Finance Division(Main) and the unique ID (GEID) number generated is GE11400 . Accordingly, all departments/sections/units of the Main Hospital whose payments are released through Store Accounts Section (Finance Division) are requested to convey the following to the suppliers/dealers for immediate compliance at their end:

- The GEID No. GE11400 should be conveyed to all the dealers who will be selling or supplying goods to the Institute for mentioning the same on the sale invoices. The department concerned may also verify the TIN of the seller/supplier from the website www.dvat.gov.in.
- The department/section/unit may also obtain a certificate from the seller that due VAT has been deposited. This certificate should always be enclosed with the bill sent to Store Account Section for release of payment.
- Purchases from unregistered dealers should be avoided..

This issues with the approval of Sr. Financial Advisor.

Encl: A/A


Finance & Chief Accounts Officer
(Store Accounts Section)

Distribution:

All Departments/Sections/Units

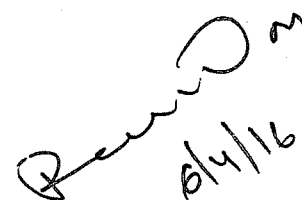
Copy to:

P.S to Director/Dean/MS/DDA/Sr. FA

P.S to Chief CNC, RPC, IRCH, NDDTC, JPNATC, CDER

Computer Facility for uploading this circular on AIIMS, website.





(TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE EXTRAORDINARY)
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
DEPARTMENT OF TRADE AND TAXES
VYAPAR BHAWAN: I.P. ESTATE: NEW DELHI- 110 002

No. F3(619)/Policy/VAT/2016/ 1291-1304

Dated: 12-1-16

NOTIFICATION

In exercise of the powers conferred on me under section 27 of Delhi Value Added Tax Act, 2004 (hereinafter referred to as the said Act), I, S. S. Yadav, Commissioner, Value Added Tax, Government of NCT of Delhi, do hereby require all Government Entities having their offices functioning within the National Capital Territory of Delhi, to furnish an online quarterly return of purchases made by them for the purpose of consumption or use by them (i.e. not for the purpose of making a sale as defined under clause (zc) of sub-section (1) of section 2 of the said Act) from the dealers registered under the said Act and having a valid TIN/Registration Number in the format 'Form GE-II' enclosed herewith. This shall further be subject to the following conditions:-

1. For the purpose of above, the term 'Government Entity' shall mean a State Government or the Central Government or a Company, Corporation, Board, Authority, Undertaking or any other body owned, financed or controlled either wholly or partly by any State Government or the Central Government.
2. All such Government Entities shall have to enroll themselves by logging on to website of this Department www.dvat.gov.in at first by clicking on the relevant link on the menu. Basic information has to be filed online in Form GE-I. A unique ID (GEID) would be generated after successful submission of information. This ID shall be used as Login ID for filing the return in Form GE-II. Password for filing GE-II for the first time would be communicated on e-mail provided by the entity.
3. Separate GEID would be required to be generated in respect of each Drawing and Disbursing Officer (DDO)/person responsible for release of payment in respect of purchases where the number of such DDOs/persons is more than one.
4. After generation of GEID, the Government Entity shall convey the same to the dealers who will be selling or supplying goods to the Government Entity for mentioning the same on the sale invoices. The Government Entity shall also verify the TIN of the seller/supplier from the website www.dvat.gov.in
5. The return should be filed on quarterly basis in Form GE-II by 28th day of the month following the quarter to which the return pertains. To begin with, return for the first three quarters of the current financial year (i. e. 1st April, 2015 to 30th June, 2015; 1st July, 2015 to 30th September, 2015 and 1st October, 2015 to 31st December, 2015) is required to be filed by 15th February, 2016.
6. The return should be uploaded on the above said portal of the Department by logging on to the website of the Department using the GEID and password.
7. While filing the return in Form GE-II for a quarter, the Government Entities are required to furnish details of all such purchases in respect of which, the date of issuing invoice or bill by the respective supplying dealer falls within the said quarter, irrespective of whether or not the payment has been released to the supplying dealer during the said quarter.
8. The person authorized to file GE-II shall obtain a certificate from the seller that due VAT has been deposited. This certificate shall be enclosed with the bill submitted to the authority competent to release the payment.

9. The details furnished in Form GE-I shall be required to be updated within 30 days in case of any change.
10. Non Compliance of the notification would be treated as violation of the provisions of the said Act and would be proceeded accordingly.

This notification shall come into force with immediate effect.

(S. S. Yadav)

Commissioner, Value Added Tax

No. F. 3(619)/Policy/VAT/2016/

1291-1304

Dated 12-1-16

Copy forwarded for information and necessary action to:

1. 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.
2. The Principal Secretary (Finance), Finance Department, Govt. of NCT of Delhi, Delhi Sachivalaya, New Delhi-02
3. The Principal Secretary to the Chief Minister, Govt. of NCT of Delhi, Delhi Sachivalaya, New Delhi-02
4. The Secretary to the Deputy Chief Minister, Govt. of NCT of Delhi, Delhi Sachivalaya, New Delhi-02
5. All Government Entities including Departments/ Directorates/ PSUs/ Corporations/ Boards/ Authorities etc.
6. All Special/Addl./Joint Commissioners, Department of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
7. The Joint Commissioner (System), Department of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi to upload the notification on the website of the Department.
8. The President/Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P. Estate, New Delhi
9. The Registrar, VAT Appellate Tribunal, Department of Trade and Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
10. The Addl. Commissioner (PR), Department of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi to arrange to give wide publicity to this notification.
11. The Joint Director (IT), Department of Trade and Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
12. All Asstt. Commissioners/AVATOs Department of Trade and Taxes, Vyapar Bhawan, I.P. Estate, New Delhi through their Zonal Incharges.
13. P.S. to the Commissioner, Department of Trade and Taxes, Department of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi
14. Guard File.

(B.R. Meena)

Asstt. Commissioner (Policy)