

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
OFFICE OF THE COMMISSIONER (VAT)  
DEPARTMENT OF TRADE & TAXES  
VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI-110002.

NO.F.III/7/T&T/Misc/2000/Estt/Pt.File-II/ 1061-71

Dated: 12-2-16

ORDER

Recently a new phenomenon has emerged in the business in which sales are being conducted through on-line web portals. To tap the value added tax being collected on the sales being made through these web portals, the Commissioner, VAT, Govt. of NCT of Delhi has prescribed a periodical return for the persons engaged in providing facilities of electronic shopping (commonly known as E-commerce) through their web portals vide notification No.F.3(515)/Policy/VAT/2015/330-41 dated 26.06.2015 and its amendments. Since the E-commerce companies are new entrants in the market and doing business in very large volume it is desirable that they should be paid special attention by the Trade & Taxes Department. To provide better facilities to these E-commerce companies, it has been decided that a separate ward for catering to the E-commerce companies may be created in the department. Therefore, the Trade & Taxes Department hereby creates a new Ward and also a new zone with the name of 'E-Commerce Zone' to deal with E-commerce companies. All the E-commerce companies registered in the department shall be shifted to this newly created Ward and future new registrations for all the E-commerce companies shall be dealt in this Ward. This newly created Ward for E-commerce companies shall be called Ward No.300 and simultaneously newly created Zone shall be called 'E-Commerce Zone'. The geographical jurisdiction for this newly created Ward No.300 and E-commerce Zone would be the geographical limits of National Capital Territory of Delhi. The Commissioner, Trade & Taxes and also the Value Added Tax Authorities appointed under the DVAT Act, 2005 and Rules made thereunder shall exercise all the powers in r/o this ward/zone conferred upon the said officers under the DVAT Act, 2005 and Rules made thereunder.

(S.S. YADAV)

Commissioner (VAT)

Dated: 12-2-16

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Copy for information & necessary action to:

1. Chief Minister, Delhi, Govt. of NCT of Delhi, Delhi Sachivalaya, New Delhi-110002.
2. Dy. Chief Minister, Delhi, Govt. of NCT of Delhi, Delhi Sachivalaya, New Delhi-110002.
3. Pr. Secretary (Finance), Govt. of NCT of Delhi, Delhi Sachivalaya, New Delhi-110002.
4. All SCTTs/ACTTs/JCTTs, Trade & Taxes Department, I.P. Estate, New Delhi.
5. All Ward/Branch Incharges through SCTTs/ACTTs/JCTTs.
6. AC(System) with the request to place a copy of the order on the website for wider circulation and create a separate Ward to deal with matters related to E-commerce.
7. President, Taxation Bar Association, H-Block, Vikas Bhawan, New Delhi.
8. President, Sales Tax Bar Association, Vyapar Bhawan, New Delhi.
9. PS to Commissioner, VAT.
10. Guard File.

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