

**GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI**  
**DEPARTMENT OF TRADE AND TAXES**  
**VYAPAR BHAWAN, I.P.ESTATE, NEW DELHI-110 002**

No.F.3(515)/Policy/VAT/15/ 1195-1201

Dated: 29-12-15

**CIRCULAR NO.33 OF 2015-16**

This department had issued a Notification No. 3(515)/Policy/VAT/ 2015/330-341 dated 26/06/15 prescribing the return to be filed by the persons engaged in providing facility of electronic shopping (commonly known as e-commerce) through their web portals. These entities were required to provide details of dealers using these platforms for making sales.

The department has been receiving a number of queries from the dealers engaged in e-Commerce as to whether they are required to get themselves registered and file prescribed returns. A confusion also arose about dealers effecting sales of their own products through their own e-portals/websites.

It is hereby clarified that only the persons who are providing these e-portals/websites to other dealers for passing on the orders from customers to the dealers /other vendors are required to enrol and file the returns in terms of Notification dated 26/06/15 referred above.

This issues with the prior approval of the Commissioner, VAT.

  
(R.K.Mishra)

**Spl.Commissioner(Policy)**

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Copy forwarded for information and necessary action to:

1. All Spl./Addl./Joint Commissioners, Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan I.P.Estate, New Delhi-02.
2. Joint Director (Policy), Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-02.
3. Joint Director, (IT), Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-02 for uploading the circular on the website of the department.
4. The President/General Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P.Estate, New Delhi.
5. All Assistant Commissioners/AVATOs Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-02 through Zonal Incharges.
6. PS to the Commissioner, VAT, Department of Trade and Taxes, GNCT of Delhi Vyapar Bhawan, I.P.Estate, New Delhi-02.
7. Guard File.

  
(Rajesh Bhatia)

**Assistant Commissioner (Policy)**