

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

No.F.7(433)/Policy-II/VAT/2012/PF/714-721

Dated: 10/09/2015

**CIRCULAR No. 25 of 2015-16**

Department of Trade and Taxes, Government of National Capital Territory of Delhi has vide notification dated 10.09.2015 notified an online Form Delhi Sugam-2 (in short DS2) for providing information to the Department in respect of goods purchased or received as stock transfer or received on consignment agreement basis from outside Delhi by all the registered dealers of Delhi. This will come into force with effect from 15<sup>th</sup> September 2015.

Following are the detailed procedures/instructions for filing of online Form Delhi Sugam-2 (in short DS2):

1. The online **Form Delhi Sugam-2 (DS2)** shall be filed for **each vehicle** before its entry in Delhi by **each registered dealer**, whose goods are carried in that vehicle.
2. For online filing of **Delhi Sugam-2 (DS2)**, the dealer shall login to the website of the department [www.dvat.gov.in](http://www.dvat.gov.in) using his login id and password and file the **Delhi Sugam-2 (DS2)** details.
3. The **Delhi Sugam-2 (DS2)** details can be alternatively submitted, through **registered mobile number** of the dealer, in a summary manner through SMS on mobile No.-7738299899 before entry of his goods in Delhi and all the remaining details in form **Delhi Sugam-2 (DS2)** shall be filed online (as mentioned at Para 2) within 48 hours of entry of goods in Delhi.

The format of SMS for summary submission of Delhi Sugam-2 (DS2) shall be as under:

- (i) In case the vehicle number, in which goods are being carried, is available at the time of filing through SMS-

**DVAT <space> DS2 <space> total amount of invoice/invoices <space>**  
**Vehicle number <space> Likely date of entry in Delhi (dd/mm/yyyy)**

- (ii) In case the vehicle number, in which goods are being carried, is **not** available at the time of filing through SMS -

**DVAT <space> DS2A <space> total amount of invoice/invoices <space>**  
**Likely date of entry in Delhi (dd/mm/yyyy)**

4. In case, vehicle number, in which goods are being carried, is not available at the time of summary submission through SMS or online filing of form **Delhi Sugam-2 (DS2)**, then the vehicle number shall be updated by sending SMS, through **any mobile number including registered mobile number**, on mobile Number 7738299899, before entry of the vehicle in Delhi, in the following format:

**DVAT <space> DS2B <space> DS2 Ref.No.1,2,3....10 <space> Vehicle**  
**No.**

Maximum upto 10 DS2 reference numbers can be included in one SMS in above format. Hence, the incharge of the vehicle can inform vehicle number in respect of ten dealers in one go if the goods of all the 10 dealers are being

carried over in same vehicle. Further, in case of goods of more than 10 dealers in one vehicle, the vehicle incharge has to send another SMS for the same purpose in a similar manner.

5. In case of change of vehicle half way due to break down or any other reasons, the changed /Palti Vehicle number shall be updated by sending SMS, through **any mobile number including registered mobile number**, on Mobile Number 7738299899, before entry of vehicle into Delhi, in the following format:

**DVAT <space> DS2C <space> Old Vehicle No. <space> Palti Vehicle No.  
<space> Likely date of entry in Delhi (dd/mm/yyyy)**

6. In case, the goods are being imported from outside Delhi in the goods vehicle owned by the supplier/buyer, it may not be possible to provide G.R. number. However, the dealer shall provide the vehicle number before entry of goods in Delhi in the manner as discussed above.
7. The transporter is required to carry a copy of the receipt generated on furnishing of details online or carry with him the unique ID generated and received through SMS on submitting the details through mobile.

*Vijay Kumar*  
(Vijay Kumar)

Commissioner, Value Added Tax

No.F.7(433)/Policy-II/VAT/2012/PF / 714-721

Dated: 10/09/2015

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. Dy. 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.
6. PS to the Commissioner, VAT Department of Trade and Taxes, GNCT of Delhi Vyapar Bhawan, I.P.Estate, New Delhi-02.
7. All dealers registered under the Delhi Value Added Tax Act, 2004 through the concerned Zonal Incharge/Addl. Commissioner.
8. Guard File.

*S.K.Kamra*  
(S.K.Kamra)

Assistant Commissioner (Policy)