

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
OFFICE OF THE COMMISSIONER OF EXCISE, ENT. & LUXURY TAX
L-BLOCK, VIKAS BHAWAN, I.P. ESTATE, NEW DELHI

NOTICE

No. 5240

Dated: 17/1/13.

NOTICE

Whereas, the establishments registered under the Delhi Tax on Luxuries Tax, 1996 are required to file return as per provision of Section 12 of the Act.

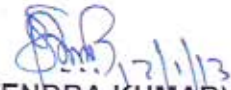
And whereas, a module for filing on-line return is available on the website of this department from the past few years. Accordingly, the registered establishments are required to file return on-line and the hard copy of the said return is to be submitted to the department for proper maintenance of record.

And whereas, most of the establishments are not filing return on-line, thereby defeating the very purpose for which it was initiated.

And whereas, the Commissioner of Luxury Tax is empowered under Section 12(1) of the Act to issue directions with regard to mode of filing of returns.

And whereas, the Commissioner of Luxury of Tax has desired that the returns shall only be filed online through module available on the web-site of the department.

Now, therefore, the proprietor of the establishments are hereby directed to mandatorily file their return on-line through the module available on the website of this Department and to submit hard copy of the said return to the department. Manual Return shall not be accepted from the month of February, 2013 onwards. Non compliance of this direction shall attract penalty as per provision of Section 42(5)(c) of the Act.

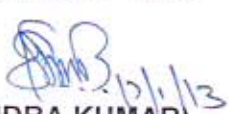

(SATENDRA KUMAR)
LUXURY TAX OFFICER (HQ)
Phone No.:- 011-23370127

To

Proprietor of all registered establishments.

Copy for information and necessary action to:

1. ✓ System Analyst, Computer Branch with the request to upload the order on the website (in News event) of this department. Further, proper functioning of module for filing of return must also be ensured.
2. Area LTI to ensure that registered establishments are filing return on-line.
3. R&I Branch with the direction to accept Returns filed on-line only, which contain a unique number as highlighted in the specimen return (copy enclosed). Further, Manual Return without unique number (i.e. return on printed format or hand written return) shall not be accepted.


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