

**Regarding e-commerce - Dated 29-12-2015 - VAT - Delhi**

· Circular

**GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF  
DELHI  
DEPARTMENT OF TRADE AND TAXES  
VYAPAR BHAWAN, IP. ESTATE, NEW DELHI-110 002  
No.F.3(515)/Policy/VAT/15/1195-1201**

**Dated 29/12/2015**

**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)**