

**GOVT. OF NCT OF DELHI
DEPARTMENT OF TRADE & TAXES
POLICY & RESEARCH BRANCH
VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI-110002**

F.3(656)/GST/P&R/2026/ 113

Dated 25/02/2026

ADVISORY

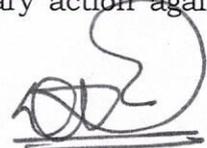
Subject:-Sectorial analysis of food delivery platform (Zomato Limited).

Attention of all Proper Officers is hereby drawn to section 74 of the DGST Act 2017 which stipulates that the authorities may take action against deliberated tax evasion by fraud, willful misstatement or suppression of facts with the intention to evade tax.

Team of officials of Department of Trade and Taxes, GNCT of Delhi through letter dated 14/2/2025 on the direction of the then Commissioner (T&T) had conducted physical verification of 35 GSTINs which were engaged in food delivery platforms and found only a few taxpayers were conducting business activities at their registered principal place of business while their registration was not active and cancelled/suspended.

All the Proper Officers are hereby directed to proceed for recovery of left out revenue from the defunct dealers, considering into all kind of transactions (offline/online) made by these defunct firms during the period of their activities under suspension/cancellation, under section 74 of the DGST Act 2017.

All the proper Officers are further directed to assess all these firms afresh, following the due procedure and to share the details of these suspended firms with field officers in order to have strict monitoring over them, and take all necessary action against these firms in order to protect govt. revenue.



**DINESH KUMAR GONDYAN
ASSISTANT COMMISSIONER (P&R BRANCH)**

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Copy forwarded to information and necessary action to:

1. Spl./Addl./Joint Commissioners, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02.
2. Sr. System analyst, IT for uploading this advisory on website of the Department.
3. All Assistant Commissioner/GSTOs Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02 through Zonal Commissioners.

4. PS to the Commissioner, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02.
5. The President/General Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P. Estate, New Delhi-02.



DINESH KUMAR GONDYAN
ASSISTANT COMMISSIONER (P&R BRANCH)