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

Sub: Amendment in DVAT Rules Notification reg.

Please find enclosed herewith a notification i.e.

1. No.F.3(27)/Fin.(T&E)/2009-10/asf/99 Dated 07.05.2010

This is for your information and necessary action at your end.

Encl: As above

(Naveen Katarya) VATO (Policy)

F.5(43)/P-II/VAT/Amend/2010/1258-67

Dated:

Copy forwarded for information:-

- 1. All Special Commissioners, Department of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
- 2. All Addl. / Joint Commissioners, Department of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
- 3. Addl. Commissioner (PR/Adv.), Department of Trade & Taxes, Vyapar Bhawan, I.P. Estate, Delhi.
- 4. P.S. to Commissioner (Trade & Taxes)
- 5. Manager, (EDP) with the request to upload the above Notification on the Department's website immediately.
- 6. Dy. Director (R&S), Department of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
- 7. President, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P. Estate, New Delhi
- 8. The President, Tax Tribunal Bar Association, Rajouri Garden, New Delhi
- 9. Notice Board.
- 10. Guard File.

(Naveen Katarya) VATO (Policy)

(TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE EXTRAORDINARY) GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI FINANCE (T&E) DEPARTMENT DELHI SACHIVALAYA, I.P. ESTATE: NEW DELHI-110002

No. F.3(27)/Fin.(T&E)/2009-10/asf/99

Dated :07.05.2010

NOTIFICATION

No. F.3(27)/Fin.(T&E)/2009-10/ - In exercise of the powers conferred by section 102 of the Delhi Value Added Tax Act, 2004 (Delhi Act 3 of 2005), the Lt. Governor of the National Capital Territory of Delhi, hereby, makes the following rules further to amend the Delhi Value Added Tax Rules, 2005, namely:-

RULES

1. Short title and commencement

(1) These rules may be called the Delhi Value Added Tax (Third Amendment) Rules, 2010.

(2) They shall come into force on the date of their publication in the Delhi Gazette.

2. Amendment of Form DVAT-16

In the Delhi Value Added Tax Rules, 2005 in form DVAT-16, the following Annexures referred to in instruction 6 thereof, shall be added at the end, namely:-

"Annexure 2A

(See instruction 6)

SUMMARY OF PURCHASE / INWARD BRANCH TRANSFER REGISTER (Month wise)

(To be filled along with return)

TIN Name of the Dealer :

Address Purchase for the tax period : From _____ to _____

Summary of Purchase (As per DVAT-30)

Sr. No.	Month	Seller's TIN	Seller's Name	Purc	hases not eligit	ole for credit o	of input tax
				Import from outside India	Inter-State purchases or stock transfers	Purchases from exempted units	Total purchases including tax, if any
1	2	3	4	5	6	7	8

	Purchase	es eligible for cre	dit of input tax	
Local pure	chases	Rate of tax	Input Tax paid	Total purchase including tax
Capital Goods	Others			
9	10	11	12	13

Total		

Note : Purchases made from un-registered dealers may be reported in one row for a month.

Signature of Dealer / Authorized Signatory

Annexure - 2B

(see instruction 6)

SUMMARY OF SALE / OUTWARD BRANCH TRANSFER REGISTER (Month-wise)

(To be filled along with return)

Name of the Dealer:

Address

TIN

Sale for the tax period : From _____ to _____

Summary of Sales (As per DVAT-31)

Sr. No.	Month	Buyer's TIN	Buyer's Name	Inter-state Branch / Consignment transfer	Exports out of India
1	2	3	4	5	6

Sale Price (excluding CST)Central Sales TaxTotal (7+8)Sale Price (excluding tax)Output Tax (10+11)Total (10+11)789101112	Inte	er State Sales]	Local Sales	
7 8 9 10 11 12					-	
	7	8	9	10	11	12

1000	Total
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Note: Sales made to un-registered dealers may be reported in one row for a month.

Signature of Dealer / Authorized Signatory"

By order and in the name of the Lt. Governor of the National Capital Territory of Delhi,

(Ajay Kumar Garg) Addl. Secretary (Finance / Planning)

No. F.3(27)/Fin.(T&E)/2009-10/asf/99

Dated : 07.05.2010

Copy forwarded for information: -

- 1. The Secretary (GAD), Government of NCT of Delhi (in duplicate with Hindi version) with the request to publish the order in Delhi Gazette Part-IV (extraordinary) in today's date.
- 2. The Principal Secretary to the Hon'ble Lieutenant Governor, Delhi.
- 3. The Principal Secretary to the Chief Minister, Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
- 4. The Principal Secretary (Finance), Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
- 5. The Secretary to Finance Minister, Government of NCT of Delhi, Delhi Sachivalaya, New Delhi.
- 6. The P.A. to the Leader of Opposition, 29, Delhi Legislative Assembly, Old Sectt. Delhi.
- 7. The Commissioner, Value Added Tax, Vyapar Bhawan, I.P. Estate, New Delhi.
- 8. The Joint Secretary (Law), Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
- 9. OSD to Chief Secretary, Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
- 10. The Registrar, Delhi Value Added Tax Appellate Tribunal, Vyapar Bhawan, I.P. Estate, New Delhi.
- 11. VAT Officer (Policy), Department of Trade and Taxes, Government of NCT of Delhi, Vyapar Bhawan, New Delhi.
- 12. Guard File.
- 13. Website.

(Ajay Kumar Garg) Addl. Secretary (Finance / Planning)