

**(TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE—  
EXTRAORDINARY)  
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
(DEPARTMENT OF LAW, JUSTICE & LEGISLATIVE AFFAIRS)  
8<sup>TH</sup> LEVEL, C-WING, DELHI SECRETARIAT, INDRAPRASTHA ESTATE,  
NEW DELHI**

No.F.14(23)/LA-2006/LJ/06/7441

Dated : 24th November 2006

**NOTIFICATION**

No.F.14(23)/LA-2006/ - The following Act of the Legislative Assembly of Delhi received the assent of the Lt. Governor of the National Capital Territory of Delhi on the 21<sup>st</sup> November, 2006 and is hereby published for general information: -

**“THE DELHI VALUE ADDED TAX (AMENDMENT) ACT, 2006  
(DELHI ACT 5 OF 2006)**

(As passed by the Legislative Assembly of the National Capital Territory of Delhi on the 8<sup>th</sup> November, 2006).

[21<sup>st</sup> November, 2006]

An Act further to amend the Delhi Value Added Tax Act, 2004.

**BE it enacted by the Legislative Assembly of the National Capital Territory of Delhi in the Fifty-Seventh Year of the Republic of India as follows: -**

**1. Short title, extent and commencement**

- (1) This Act may be called the Delhi Value Added Tax (Amendment) Act, 2006.
- (2) It extends to the whole of the National Capital Territory of Delhi.
- (3) It shall be deemed to have come into force with effect from the 20<sup>th</sup> day of June, 2006.

**2. Amendment of section 2**

In the Delhi Value Added Tax Act, 2004 (Delhi Act 3 of 2005) (hereinafter referred to as “the principal Act”), in section 2, in sub-section (1), in clause (zd), before the Explanation occurring at the end thereof, the following provisos shall be inserted, namely-

“PROVIDED that an amount equal to increase in the prices of petrol and diesel (including the duties and levies charged thereon by the Central Government) taking effect from the 6<sup>th</sup> June, 2006 shall not form part of the sale price of petrol and diesel sold on and after the date of the commencement of the Delhi Value Added Tax (Amendment) Act, 2006 till

such date as the Government may, by notification in the official Gazette, direct:

PROVIDED FURTHER that the first proviso shall not take effect till the benefit is passed on to the consumer.”

**3. Repeal and Savings**

- (1) The Delhi Value Added Tax (Amendment) Ordinance, 2006 (Delhi Ordinance 1 of 2006) is hereby repealed.
- (2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act as amended by this Act.”

(Rakesh Syal)  
Joint Secretary (Law, Justice & (L.A.)