

THE DELHI VALUE ADDED TAX (AMENDMENT) ORDINANCE, 2006
AN
ORDINANCE

further to amend the Delhi Value Added Tax Act, 2004 (Delhi Act 3 of 2005)

Promulgated by the Lt. Governor of the National Capital Territory of Delhi in the Fifty-seventh Year of the Republic of India.

Whereas the Legislative Assembly of the National Capital Territory of Delhi is not in session and the Lt. Governor of the National Capital Territory of Delhi is satisfied that the circumstances so exist which render it necessary for him to take immediate action.

Now, therefore, in exercise of the powers conferred by clause (1) of article 239B read with clause (8) of article 239AA of the Constitution, the Lt. Governor of the National Capital Territory of Delhi hereby promulgates the following Ordinance after obtaining the instructions from the President of India in that behalf:-

1. Short title, extent and commencement

- (1) This Ordinance may be called the Delhi Value Added Tax (Amendment) Ordinance, 2006.
- (2) It extends to the whole of the National Capital Territory of Delhi.
- (3) It shall come into force with immediate effect.

2. Amendment of section 2

In the Delhi Value Added Tax Act, 2004 (Delhi Act 3 of 2005), 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 the increase in the prices of petrol and diesel (including the duties and levies charged thereon by the Central Government) taking effect from the 6th June, 2006 shall not form part of the sale price of petrol and diesel sold on and after the date of the promulgation of this Ordinance 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 consumers.”

(B.L. Joshi)
Lt. Governor of National
Capital Territory of Delhi