

(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(25)/Fin.(T&E)/2009-10/jsfin/94

Dated 15-02-10

NOTIFICATION

No. F. 3(25)/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: -

1. These rules may be called the Delhi Value Added Tax (Amendment) Rules 2010.
2. They shall be deemed to have come into force on 1st April 2005

Amendment of Rule 35, In Chapter VII of the Delhi Value Added Tax Rules 2005, in rule 35,-

(a) for sub-rule 1(a), the following sub-rule shall be substituted, namely: -

“(1)(a) the goods were purchased by the organizations or the qualified person from a registered dealer against a tax invoice/retail invoice and the sale price of the goods covered in each single tax invoice / retail invoice exceeds five thousand rupees (excluding tax paid, if any) or such other amount as may be notified by the Commissioner;”

Provided that the relaxation regarding production of retail invoices for claiming refund under sub rules (1) (a), (2), (10) and (11) of this Rule shall only be available to Embassies, High Commissions, International Organizations and their qualified persons and not to any other public organization listed in the Sixth Schedule”;

(b) In sub-rule (2), the following proviso shall be inserted, namely:

“(2) Provided that, an application for refund under section 41 shall be made by the Embassies, High Commissions, International Organizations on behalf of itself and every qualified person attached to such organization in Form DVAT-23 within a period of three months from the end of the relevant quarter covering all purchases made against tax invoices / retail invoices in that quarter.”

(c) for sub-rule (10), the following sub-rule shall be substituted, namely: -

“(10) The organization claiming a refund under this rule shall be required to retain all tax invoices / retail invoices based on which such refund is claimed for a period of one year from the date on which the refund is made.”;

(d) for sub-rule (11), the following sub-rule shall be substituted, namely: -

“(11) The tax invoices / retail invoices filed along with the form shall be stamped by the Commissioner and returned along with the refund order in Form DVAT-22”.

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

Sd/-
(AJAY KUMAR GARG)
JOINT SECRETARY (FINANCE/PLANNING)

No. F. 3(25)/Fin.(T&E)/2009-10/

Dated

1. The Secretary (GAD), Govt. of NCT of Delhi with one spare copy for its publication in Delhi Gazette Part-IV (extraordinary) in today's date.
2. Dy. Chief of Protocol (P), Ministry of External Affairs, Government of India, Akbar Bhawan, Chankyapuri, New Delhi.

3. The Secretary to Finance Minister, GNCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
4. The P.A. to the Leader of Opposition, 29, Delhi Legislative Assembly, Old Secretariat, Delhi.
5. The Commissioner, Value Added Tax, Bikri Kar Bhawan, I.P. Estate, New Delhi.
6. The Joint Secretary (Law), GNCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
7. The Registrar, Delhi Value Added Tax, Appellate Tribunal, Bikri Kar Bhawan, I.P. Estate, New Delhi.
8. VAT Officer (Policy), Department of Trade and Tax, Govt. of NCT of Delhi, New Delhi.
9. VAT Officer, Ward-99, Department of Trade and Tax, Govt. of NCT of Delhi
10. Guard File.
11. Website.

Sd/-
(AJAY KUMAR GARG)
JOINT SECRETARY (FINANCE/PLANNING)
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