

**(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-02**

No.F. 3(27)/Fin(T&E)/2009-10/Jsfin/195

Dated : 17.03.2010

**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 to further 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 (Amendment) Rules, 2010.  
  
(2) They shall come into force on the date of notification in Delhi Gazette.
- 2. Amendment of Rule 7. –** In the Delhi Value Added Tax Rules, 2005 (hereinafter referred to as “the principle Rules”), in rule7, in sub-rule (1),-
  - (i) for clause (b) of the following clause shall be substituted, namely:-  
“(b) In the case of goods specified in the third schedule – 40 percent”
  - (ii) after clause (d), the following clause shall be inserted, namely:-  
“(e) declared goods, as defined from time to time in section 14 of the Central Sales Tax Act, 1956 (74 of 1956), - 50%.”
- 3. Amendment in Form DVAT-16. -** In the principle Rules, in the Form DVAT-16 appended therein, -
  - (i) after entries in row R5.2 and before the entries in row R5.3 the following row shall be inserted namely:-  
“R5.2 (1) Goods taxable at 5%”;
  - (ii) in row R5.7, after the words “exempted sale”, the words “other deduction claimed” shall be inserted;
  - (iii) after entries in row R6.2, the following rows shall be inserted namely:-  
“R6.2(1) Goods taxable at 1%  
R6.2(2) Goods taxable at 4%  
R6.2(3) Goods taxable at 5%  
R6.2(4) Goods taxable at 12.5%  
R6.2(5) Goods taxable at 20%  
R6.2(6) Works Contract taxable at 4%  
R6.2(7) Works Contract taxable at 12.5%  
R6.2(8) Exempted purchase”
  - (iv) For the words “Balance brought forward from line R8” occurring above row R9.1, the following entry shall be substituted, namely:-  
“R9.0 Balance brought forward from line R8 (Positive value of R8)”

- (v) after row R11.7, the following row shall be inserted, namely:-  
“R11.7(1)Exempted sale / purchase including High Sea Sale etc” .
- (vi) after instruction 5, the following instructions shall be added, namely :-
- “6. Attach copy of month wise summary of Sale and Purchase registers maintained in Form DVAT-30 & 31 in the format appended at Annexure-2A & 2B. This should be reported dealer wise instead of bill & date wise. Sale/purchase made from un-registered dealers may be reported in one row for a month.
7. Dealers having tax period other than a month should also report the sale/purchase summary month wise.
8. Works Contractors should report gross sale turnover during the tax period including labour, services and consumables in the return and claim exemption for service charges etc. by mentioning it under item R5.7.”

4. In the principle rules, in the Form DVAT-16 appended, in Annexure after row A3.14, following rows shall be inserted, namely:-

“A3.15 Reduction in Input Tax Credit due to sale of goods at price lower than the purchase price [section 10(5)].

A3.16 Second or third installment of balance tax credit on capital goods [section 9(9)(a)].

A3.17- Opening Stock

A3.18 – Closing Stock”

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

**Sd/-**  
**(AJAY KUMAR GARG)**  
**JOINT SECRETARY (FIN/PLANN.)**

No.F. F. 3(27)/Fin(T&E)/2009-10/jsfin/195

Dated :17-03-2010

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.

Sd/-

**(AJAY KUMAR GARG)**  
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