

REVENUE DEPARTMENT
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI,
5-SHAM NATH MARG, DELHI:-10054

F.1 (952)/Regn.Br./Div.Com/ (HQ)/2013/ 3412

Dated:- 20/2/14

To,
The Commissioner,
VAT Government of NCTD,
ITO, New Delhi.

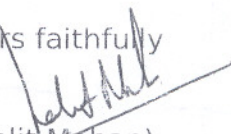
Sub: Issue of alleged double taxation as "Work Contract" under DVAT viz a viz stamp duty payable on the same subject on execution of power of attorney.

Sir,

On the above subject it is informed that the matter has been examined and this department is of the view that there is no legal substance to term tax on "Work Contract" and "Duty on instrument" as tantamount to double taxation as both aspects are diverse & distinct bearing different & independent transaction. Stamp duty is not a tax on the transfer of immovable property. Copy of the relevant extract is also enclosed.

Encl: As above.


Yours faithfully


(Lalit Mohan)
S.D.M-II (HQ)

Copy to:-

1. PA to Principal Secretary (Revenue), Delhi.

✓ 2. system Analyst to upload the same on
dept. website


(Lalit Mohan)
SDM-II (HQ)