

**(TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE EXTRAORDINARY)
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
FINANCE (REVENUE-I) DEPARTMENT
DELHI SACHIVALAYA, I.P.ESTATE: NEW DELHI-110002**

No.F.3(23)/Fin(Rev-I)/2011-12 10.12/08

Dated the 27/01, 2012

NOTIFICATION

No.F.3(23)/Fin(Rev-I)/2011-12 .- 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:-

RULES

1. **Short title and commencement.-** (1) These rules may be called the Delhi Value Added Tax (Amendment) Rules, 2012.

(2) They shall come into force on the date of their publication in Delhi Gazette.
2. **Amendment of rule 6A.-** In the Delhi Value Added Tax Rules, 2005 (hereinafter referred to as the principal Rules), sub-rule (1) of rule 6A shall be omitted.
3. **Amendment of rule 7.-** In the principal Rules, in rule 7, in sub-rule (1), the clause (e), shall be omitted.
4. **Amendment of rule 7A -** In the principal Rules, in rule 7A, in the first proviso, in clause (iv), for the figure and word "4 percent", the figure and word "5 percent" shall be substituted.
5. **Insertion of new rule 42A.-** In the principal Rules, after rule 42, the following rule shall be inserted, namely:-

"42A Gross turnover limit for accounts to be audited:- A dealer whose gross turnover in a year exceeds the prescribed limit as fixed for the purpose, under section 44AB of the Income Tax Act, 1961 as amended from time to time or any other law substituting the Act, he shall get his accounts of such year audited by an accountant, as per the provisions of section 49."

6. **Amendment of Form DVAT 16.-** In the principal Rules, in Form DVAT 16.-

(i) in row R6, after sub-row R6.2(8), the following shall be inserted, namely:-

“

R6.2(9) Purchases from Unregistered dealers																
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”

(ii) in the Annexure, in row A3, "sub-row A3.17 and sub-row A3.18" shall be omitted.

(iii) for Annexure 2A and Annexure 2B, the following shall be substituted, namely:-

“Annexure – 2A
(See instruction 6)
SUMMARY OF PURCHASE / INWARD BRANCH TRANSFER
REGISTER
(Month wise)
 (To be filed along with return)

TIN: _____ Name of the Dealer: _____
 Address: _____ Purchase for the tax period: From _____ to _____

Summary of Purchase (As per DVAT-30)
 (All amounts in Rupees)

S.No.	Month & Year	Seller's TIN	Seller's Name
1	2	3	4

Purchase not eligible for credit of Input Tax															
Import from Outside India	High Sea Purchase	Purchase from exempt units	Purchase From Unregistered Dealer/ Composition Dealer/Non-creditable goods/against Retail Invoices	Purchase of Tax Exempted Goods	Capital Goods	Inter-State Purchase/Stock Transfer									
						Inter State Purchase				Stock Transfer		Branch Transfer	Consign Transfer		
5	6	7	8	9	10	C-Form	H-Form	C/E1/E2 Form	None	14	15			16	

Purchase Eligible for Credit of Input Tax								
Capital Goods				Others				
Purchase Amount	Rate of Tax	Input Tax Paid	Total Purchase (Including Tax)	Type of Purchase	Purchase Amount	Rate of Tax	Input Tax Paid	Total Purchase including Tax
				Purchase of Goods/ Work Contract				
17	18	19	20	21	22	23	24	25

- Data in respect of unregistered dealers may be consolidated tax rate wise for each month

Signature of Dealer /
 Authorized Signatory

Annexure – 2B
(See instruction 6)
SUMMARY OF SALE / OUTWARD BRANCH TRANSFER REGISTER
(Month wise)
 (To be filed along with return)

TIN: _____ Name of the Dealer: _____
 Address: _____ Sale for the tax period: From _____ to _____

Summary of Sales (As per DVAT-31)

(All amounts in Rupees)

S. No.	Month & Year	Buyer's TIN	Buyer's Name	Inter-state Branch/ Consignment Transfer	Export out of India	High Sea Sales
1	2	3	4	5	6	7

Interstate Sales						
Goods Type	Form C/H/I/J/E1/E2	Rate of Tax	Sales Price (Excluding CST)	Central Sales Tax	Total	
Capital Goods / Others						
8	9	10	11	12	13	

Local Sales				
Type of Sale	Rate of Tax	Sales Price (Excluding VAT)	Output Tax	
Sale of Goods/ Works Contract				
14	15	16	17	

- Data in respect of unregistered dealers may be consolidated tax rate wise for each month

Signature of Dealer /
 Authorised Signatory"

Amendment of Form DVAT 17.- In the principal Rules, in Form DVAT 17, the following footnote shall be inserted in the end, namely:-

"Note: - Attach copy of month wise summary of purchase register maintained in Form DVAT-30 in the format appended at Annexure.

Annexure
SUMMARY OF PURCHASE / INWARD BRANCH TRANSFER REGISTER
(Month wise)
 (To be filed along with return)

TIN: _____ Name of the Dealer: _____
 Address: _____ Purchase for the tax period: From _____ to _____

Summary of Purchase (As per DVAT-30)
 (All amounts in Rupees)

S.No.	Month & Year	Seller's TIN	Seller's Name
1	2	3	4

Purchase not eligible for credit of Input Tax																
Import from Outside India	High Sea Purchase	Purchase from exempted units	Purchase From Unregistered Dealer/ Composition Dealer/Non-creditable goods/against Retail Invoices	Purchase of Exempted Goods	Capital Goods	Inter-State Purchase/Stock Transfer										
						Inter State Purchase				Stock Transfer		Branch Transfer	Consign Transfer			
5	6	7	8	9	10	C-For m	H-For m	C/E1/E2 Form	None	11	12			13	14	15

Purchase Eligible for Credit of Input Tax								
Capital Goods				Others				
Purchase Amount	Rate of Tax	Input Tax Paid	Total Purchase (including Tax)	Type of Purchase	Purchase Amount	Rate of Tax	Input Tax Paid	Total Purchase including Tax
				Purchase of Goods/ Work Contract				
17	18	19	20	21	22	23	24	25

- Data in respect of unregistered dealers may be consolidated tax rate wise for each month

Signature of Dealer /
Authorized Signatory"

Amendment of Form DVAT 20.- In the principal Rules, in Form DVAT 20,

(i) for row 1, the following shall be substituted, namely:-

“

1. Registration No. (TIN / TAN)																					
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”

(ii) in row 4, in sub-row (v), in column 1, for the word “Others”, the words “TDS / Others” shall be substituted.

9. Substitution of Form DVAT 30 and Form DVAT 31.- In the principal Rules, for Form DVAT 30 and Form DVAT 31, the following shall be substituted, namely:-

Department of Trade & Taxes
Government of NCT of Delhi
Form DVAT 30

[See Rule 42]

Specimen of Purchase / inward Branch transfer Register

Registration Number: _____
Name of dealer: _____

Purchases for the tax period

From (dd/mm/yy) _____ To (dd/mm/yy) _____

Address: _____

Method of accounting: Cash / Accrual

Details of Purchases

(All amounts in Rupees)

Date of Purchase (dd/mm/yy)	Invoice / Debit Note / Credit Note No.	Seller's TIN	Seller's Name
1	2	3	4
Total			

Purchase not eligible for credit of Input Tax

Import from Outside India	High Sea Purchase	Purchase from exempt units	Purchase from Unregistered Dealer/ Composition Dealer/ Non-creditable goods/ against Retail Invoices	Purchase of Tax Exempted Goods	Capital Goods	Inter-State Purchase/Stock Transfer					
						Inter State Purchase			Stock Transfer		
						C-For m	H-For m	C/E1/E2 Form	None	Branch Transfer	Consign Transfer
5	6	7	8	9	10	11	12	13	14	15	16

Purchase Eligible for Credit of Input Tax								
Capital Goods				Others				
Purchase Amount	Rate of Tax	Input Tax Paid	Total Purchase (Including Tax)	Type of Purchase	Purchase Amount	Rate of Tax	Input Tax Paid	Total Purchase including Tax
				Purchase of Goods/ Work Contract				
17	18	19	20	21	22	23	24	25

Note: The entries of the Debit/Credit note Nos. in the 2nd column of the table are to be made showing + / - sign specifically, as the case may be.

Department of Trade & Taxes
Government of NCT of Delhi

Form DVAT 31

[See Rule 42]

Specimen of Sales / outward Branch Transfer Register

Registration Number: _____

Name of dealer: _____

Sales for the tax period
From (dd/mm/yy) _____ To (dd/mm/yy) _____

Address: _____

Method of accounting: Cash / Accrual

Details of Sales

(All amounts in Rupees)

Details of Tax/Retail Invoice/Delivery Note/Debit & Credit Note				Inter-state Consignment	Branch/Transfer	Export Out of India	High Sea Sales
Date of sale/transfer (dd/mm/yy)	Invoice/Delivery note/Credit Note no.	Buyer's Name	Buyer's TIN				
1	2	3	4	5	6	7	
Total							

Interstate Sales

Goods Type	Form No. (C/H/I/J/E1/E2)	Rate of Tax	Sale Price (Excluding CST)	Central Sales Tax	Total
Capital Goods / Others					
8	9	10	11	12	13

Local Sales

Type of Sale	Rate of Tax	Sale Price (Excluding VAT)	Output Tax
Sale of Goods/ Works Contract			17
14	15	16	

NB- Entries of Debit/Credit note in col. 2 may be made with proper sign (+ / -) as the case may be."

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

(S.K. Kamra)
Dy. Secretary-III (Finance)

Dated : 27/01/12

No.F.3(23)/Fin(Rev-I)/2011-12/DS III/68

Copy forwarded for information to:-

1. The Principal Secretary (GAD), Government of NCT of Delhi in duplicate with the request to publish the notification 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 Hon'ble 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 Commissioner, Value Added Tax, Vyapar Bhawan, I.P. Estate, New Delhi.
6. The Secretary to Finance Minister, Government of NCT of Delhi, Delhi Sachivalaya, New Delhi.
7. The P.A. to the Leader of Opposition, 29, Delhi Legislative Assembly, Old Secretariat, Delhi.
8. The Additional 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. Web-site
13. Guard File.

(S.K. Kamra)
Dy. Secretary-III (Finance)