

**(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(27)/Fin(Rev-I)/2011-12/17517/353.

Dated the 25.4.2012 2012

**NOTIFICATION**

No.F.3(27)/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 (Second Amendment) Rules, 2012.  
  
(2) They shall come into force on the date of their publication in the Delhi Gazette.
2. **Amendment of rule 26.-** In the Delhi Value Added Tax Rules, 2005 (hereinafter referred to as the principal Rules), in rule 26, -  
  
(i) in sub-rule (1), for clauses (a), (b), (c) and (d), the following shall be substituted, namely:-  
  
    “(a) is at or below five crore rupees, shall be a quarter;  
    (b) exceeds five crore rupees, shall be one month.”;  
  
(ii) in sub-rule (1), in the third proviso, for the words “of one month or a quarter or six months or one year” the words “other than the applicable tax period” shall be substituted; and  
  
(iii) for sub-rule (3), the following shall be substituted, namely:-  
  
    “(3) A dealer to whom clause (a) of sub rule (1) applies, can opt the tax period of one month and the option so exercised by him during a particular year by furnishing an intimation in accordance with sub-rule (4) of this rule, shall not be changed during that year.”.
3. **Amendment of rule 28.-** In the principal Rules, in rule 28, for sub rule (3), the following shall be substituted, namely:-  
  
    “(3) A return under sub-rule (1) and sub-rule (2) shall be accompanied by proof of payment of tax, interest or any other sum in Form DVAT-20 and documents as may be specified in the return. Such return shall be furnished by the dealer within twenty eight days from the end of his tax period:  
  
    PROVIDED that a dealer who has been registered for the first time under the Act shall furnish the return(s), the date of furnishing of which has already been expired on the date of grant of registration certificate, within seven days from the date of such grant.”.

4. **Amendment of rule 59.-** In the principal Rules, in rule 59, in sub-rule (4), the word 'annual' shall be substituted by the word 'quarterly' and the word 'year' shall be substituted by the word 'quarter';
5. **Amendment of Form DVAT 16. –** In the principal Rules, in forms appended thereto, in Form DVAT 16, -
  - (i) in row R6, for the words and bracket "(including tax)", the words and brackets "(excluding tax)" shall be substituted.
  - (ii) in Annexure 2A, in column 13, for the heading "Total purchase including tax", the words "Total purchase excluding tax" shall be substituted.
6. **Amendment of Form DVAT 30. –** in the principal Rules, in forms appended thereto, in Form DVAT 30, in the last column, for the heading "Total purchase including tax", the words "Total purchase excluding tax" shall be substituted.
7. **Amendment of Form DVAT 48.-** In the principal Rules, in forms appended thereto, in Form DVAT 48, in the heading, for the word "Annual", the word "Quarterly" shall be substituted and for the word "year", the words "quarter ending" shall be substituted.

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: 25.4.2012

No.F.3(27)/Fin(Rev-I)/2011-12/12311/353.

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)