

**(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(3)/Fin(Rev-I)/2012-13/D&T/452

Dated the 15/6/ 2012

**NOTIFICATION**

No.F.3(3)/Fin(Rev-I)/2012-13 - In exercise of the powers conferred by sub-sections (3) and (4) of section 13 of the Central Sales tax Act, 1956 (Act No. 74 of 1956), and all other powers enabling it in this behalf, the Lt. Governor of the National Capital Territory of Delhi, hereby, makes the following rules further to amend the Central Sales Tax (Delhi) Rules, 2005, namely:

**RULES**

1. **Short title and commencement.**- (1) These rules may be called the Central Sales Tax [(Delhi) (Amendment)] Rules, 2012.

(2) They shall come into force on the date of their publication in the official Gazette.

2. **Amendment of rule 4.** - In the Central Sales Tax (Delhi) Rules, 2005, (hereinafter referred to as the principal Rules), in rule 4, after the Proviso and before the explanation, the following provisos shall be inserted, namely:-

"PROVIDED further that the Commissioner may require a dealer or class or classes of dealers or all dealers, registered under section 7 of the Act, as may be notified by him by special or general order, to file the reconciliation return electronically in the manner prescribed by him:

PROVIDED also that the dealers filing the reconciliation return electronically shall also file a hardcopy of such return along with the declaration(s) or certificate(s) unless exempted by the Commissioner."

3. **Amendment of rule 7.** - In the principal Rules, in rule 7, in sub-rule (1), the proviso shall be omitted.

4. **Insertion of rule 8A.** - In the principal Rules, after rule 8, the following shall be inserted, namely:-

"8A Notwithstanding anything contained to the contrary in these rules, the Commissioner may require a dealer or class or classes of dealers or all dealers, registered under section 7 of the Act, as may be notified by him by special or general order, to apply and obtain the declaration or certificate Forms prescribed under rule 12 of the Central Rules, electronically through the website of the Department of Trade and Taxes, Delhi, in the manner and subject to the conditions specified in the notification issued by him:

Provided that no fee shall be payable by the dealer/dealers for such Forms downloaded from the website."

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: 15/6/12

No.F.3(3)/Fin(Rev-I)/2012-13 / DST/452

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. Programmer (EDP) for uploading the notification on the website of the department.
13. Guard File.

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