

TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE EXTRAORDINARY)  
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
FINANCE (REVENUE-1) DEPARTMENT  
DELHI SACHIVALAYA, I.P. ESTATE, NEW DELHI-110002

No.F.3(7)/Fin.(Rev.-1)/2012-13/

Dated:

NOTIFICATION

No.F.3(7)/Fin.(Rev.-1)/2012-13/ -In exercise of the powers conferred by sub-section (3) of section 1 of the Delhi Value Added Tax (Third Amendment) Act, 2012 (Delhi Act 11 of 2012), the Lieutenant Governor of the National Capital Territory of Delhi, hereby, appoints the 18<sup>th</sup> June, 2012, as the date on which said Act shall come into force.

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

(B. L. SHARMA)  
SPL. SECRETARY (FINANCE)

No.F.3(7)/Fin.(Rev.-1)/2012-13/554/93

Dated : 16/6/12

Copy forwarded for information:-

1. The Principal Secretary (GAD), Government of NCT of Delhi with one spare copy for its publication 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, 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 & Taxes, Government of NCT of Delhi, Vyapar Bhawan, New Delhi
12. Guard File
13. Website.

(B. L. SHARMA)  
SPL. SECRETARY (FINANCE)

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**GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI**  
**(DEPARTMENT OF LAW, JUSTICE & LEGISLATIVE AFFAIRS)**  
**8<sup>TH</sup> LEVEL, C-WING, DELHI SECRETARIAT, NEW DELHI**

No. F.14(4)/LA-2012/Consilaw/72-82

Dated the 15<sup>th</sup> June, 2011

To

The Special Secretary (GAD),  
General Administration Department,  
Government of NCT of Delhi  
2<sup>nd</sup> Level, A-Wing,  
Delhi Secretariat,  
New Delhi.

**Sub: Gazette Notification of the Delhi Value Added Tax (Third Amendment) Act, 2012 (Delhi Act 07 of 2012)**

Sir,

I am directed to forward herewith two copies of the subject cited notification (English and Hindi versions) for publishing in the Delhi Gazette (Part-IV) Extra-Ordinary today itself. It is requested that at least 10 Gazette copies of the same may be sent to this Department as soon as received from the press.

Yours faithfully,

Encl: As above

/

(Tarun Sahrawat)  
Addl. Secretary (Law, Justice & L.A.)

No. F.14(4)/LA-2012/Consilaw/72-82

Dated the 16<sup>th</sup> June, 2011

Copy, together with the copy of enclosures, forwarded for information and necessary action to:-

1. The Secretary, Government of India, Ministry of Home Affairs, New Delhi-110001
2. The Joint Secretary & Legislative Counsel, Government of India, Ministry of Law & Justice, Legislative Department (Correction Cell), Shastri Bhawan, New Delhi-110001.
3. The Pr. Secretary to Lieutenant Governor, Delhi, Raj Niwas, Delhi-110054.
4. The Pr. Secretary to Chief Minister, Govt. of NCT of Delhi, Delhi Secretariat, New Delhi-110002.
5. The Pr. Secretary (Finance), Govt. of NCT of Delhi, Delhi Secretariat, New Delhi-110002.
6. The Commissioner (T&T), Govt. of NCT of Delhi, Vyapar Bhawn, I.P. Estate, New Delhi-110002.
7. The OSD to Chief Secretary, Govt. of NCT of Delhi, Delhi Secretariat, New Delhi-110002.
8. The Secretary (LA), Delhi Legislative Assembly Secretariat, Old Secretariat, Delhi-110054.
9. The Deputy Secretary (Admn.), Law, Justice and Legislative Affairs, Govt. of NCT of Delhi with the request to upload a copy of the Act on Department's website.
10. Guard file

D. a. w. Sahrawat  
15/06/12

(Tarun Sahrawat)  
Addl. Secretary (Law, Justice & L.A.)

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
(DEPARTMENT OF LAW, JUSTICE & LEGISLATIVE AFFAIRS)  
8<sup>TH</sup> LEVEL, C-WING, DELHI SECRETARIAT, NEW DELHI

No.F.14(4)/LA-2012/Consolaw/71

Dated 15<sup>th</sup> the June, 2012

NOTIFICATION

No.F.14(4)/LA-2012/Consolaw/71. The following Act of the Legislative Assembly of the National Capital Territory of Delhi received the assent of the Lt. Governor of Delhi on 15<sup>th</sup> June, 2012 and is hereby published for general information:-

**"THE DELHI VALUE ADDED TAX (THIRD AMENDMENT) ACT, 2012  
(DELHI ACT 07 OF 2010)**

(As passed by the Legislative Assembly of the National Capital Territory of Delhi on the 6<sup>th</sup> June, 2012) [ 15<sup>th</sup> June, 2012]

An Act to further amend the Delhi Value Added Tax Act, 2004 .

BE it enacted by the Legislative Assembly of the National Capital Territory of Delhi in the Sixty-third year of the Republic of India as follows:-

1. Short title, extent and commencement.- (1) This Act may be called the Delhi Value Added Tax (Third Amendment) Act, 2012.

(2) It extends to the whole of the National Capital Territory of Delhi.

(3) It shall come into force on such date as the Government may, by notification in the official Gazette, appoint.

2. Amendment of section 2.- In the Delhi Value Added Tax Act, 2004 (Delhi Act 3 of 2005) (hereinafter referred to as the 'principal Act'), in section 2, in sub-section (1), in clause (zd), after sub-clause (vii), before the Explanation occurring at the end thereof, the following provisos shall be inserted, namely;

\*PROVIDED that an amount equal to the increase in the price of petrol (including the duties and levies charged thereon by the Central Government) taking effect from the 3<sup>rd</sup> June, 2012 shall not form part of the sale price of petrol sold on or after the date of the commencement of the Delhi Value Added Tax (Third Amendment) Act, 2012 till such date as the Government may, by notification in the official Gazette, direct or if the price of petrol falls below the sale price prior to 3<sup>rd</sup> June, 2012, whichever is earlier;

PROVIDED further that if the price of petrol further increases from the level of price as on 3<sup>rd</sup> June, 2012, the aforesaid proviso shall not have any effect on such further increase;

PROVIDED also that if the price of petrol declines but remains above the price prevailing prior to 3<sup>rd</sup> June, 2012, the aforesaid proviso shall have effect to the extent of the remaining increase;

PROVIDED also that the aforesaid proviso shall not take effect till the benefit is passed on to the consumers."



*Tarun Sahrawat*  
15.6.12

(Tarun Sahrawat)

Addl. Secretary (Law, Justice & L.A.)

**TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE EXTRAORDINARY)  
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
FINANCE (REVENUE-1) DEPARTMENT  
DELHI SACHIVALAYA, I.P. ESTATE, NEW DELHI-110002**

No.F.3(6)/Fin.(Rev.-1)/2012-13/

Dated:

**NOTIFICATION**

No.F.3(6)/Fin.(Rev.-1)/2012-13/ .-In exercise of the powers conferred by sub-section (3) of section 1 of the Delhi Value Added Tax (Second Amendment) Act, 2012 (Delhi Act 10 of 2012), the Lieutenant Governor of the National Capital Territory of Delhi, hereby, appoints the 18<sup>th</sup> June, 2012, as the date on which said Act shall come into force.

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

(B. L. SHARMA)  
SPL. SECRETARY (FINANCE)

No.F.3(6)/Fin.(Rev.-1)/2012-13/551/92

Dated : 16/6/12

Copy forwarded for information:-

1. The Principal Secretary (GAD), Government of NCT of Delhi with one spare copy for its publication 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, 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 & Taxes, Government of NCT of Delhi, Vyapar Bhawan, New Delhi
12. Guard File.
13. Website.

(B. L. SHARMA)  
SPL. SECRETARY (FINANCE)

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**GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI**  
**(DEPARTMENT OF LAW, JUSTICE & LEGISLATIVE AFFAIRS)**  
**8<sup>TH</sup> LEVEL, C-WING, DELHI SECRETARIAT, NEW DELHI**

No. F.14(6)/LA-2012/Cons<sup>2</sup> (Law)/62-70

Dated the 15<sup>th</sup> June, 2011

To

The Special Secretary (GAD),  
~~General Administration Department,~~  
Government of NCT of Delhi  
2<sup>nd</sup> Level, A-Wing,  
Delhi Secretariat,  
New Delhi.

Sub: **Gazette Notification of the Delhi Value Added Tax (Second Amendment) Act, 2012 (Delhi Act 06 of 2012)**

Sir,

I am directed to forward herewith two copies of the subject cited notification (English and Hindi versions) for publishing in the Delhi Gazette (Part-IV)-Extra-Ordinary today itself. It is requested that at least 10 Gazette copies of the same may be sent to this Department as soon as received from the press.

Yours faithfully,

Encl: As above

(Tarun Sahrawat)  
Addl. Secretary (Law, Justice & L.A.)

No. F.14(6)/LA-2012/Cons<sup>2</sup> (Law)/62-70

Dated the 15<sup>th</sup> June, 2011

Copy, together with the copy of enclosures, forwarded for information and necessary action to:-

1. The Secretary, Government of India, Ministry of Home Affairs, New Delhi-110001
2. The Joint Secretary & Legislative Counsel, Government of India, Ministry of Law & Justice, Legislative Department (Correction Cell), Shastri Bhawan, New Delhi-110001
3. The Pr. Secretary to Lieutenant Governor, Delhi, Raj Niwas, Delhi-110054.
4. The Pr. Secretary to Chief Minister, Govt. of NCT of Delhi, Delhi Secretariat, New Delhi-110002.
5. The Pr. Secretary (Finance), Govt. of NCT of Delhi, Delhi Secretariat, New Delhi-110002.
6. The Commissioner (T&T), Govt. of NCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-110002.
7. The OSD to Chief Secretary, Govt. of NCT of Delhi, Delhi Secretariat, New Delhi-110002.
8. The Secretary (LA), Delhi Legislative Assembly Secretariat, Old Secretariat, Delhi-110054.
9. The Deputy Secretary (Admn.), Law, Justice and Legislative Affairs, Govt. of NCT of Delhi with the request to upload a copy of the Act on Department's website.
10. Guard file

Tarun Sahrawat  
15/06/11  
(Tarun Sahrawat)  
Addl. Secretary (Law, Justice & L.A.)

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
(DEPARTMENT OF LAW, JUSTICE & LEGISLATIVE AFFAIRS)  
8<sup>TH</sup> LEVEL, C-WING, DELHI SECRETARIAT, NEW DELHI

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No.F.14(6)/LA-2012 / cons law / 61

Dated 15<sup>th</sup> June, 2012

**NOTIFICATION**

No.F.14(6)/LA-2012 / cons law / 61 - The following Act of the Legislative Assembly of the National Capital Territory of Delhi received the assent of the Lt. Governor of Delhi on 15<sup>th</sup> June, 2012 and is hereby published for general information:

**"THE DELHI VALUE ADDED TAX (SECOND AMENDMENT) ACT, 2012  
(DELHI ACT 06 OF 2010)**

(As passed by the Legislative Assembly of the National Capital Territory of Delhi on the 6<sup>th</sup> June, 2012) [ 15<sup>th</sup> June, 2012 ]

An Act to further amend the Delhi Value Added Tax Act, 2004.

BE it enacted by the Legislative Assembly of the National Capital Territory of Delhi in the Sixty-third year of the Republic of India as follows:-

1. Short title, extent and commencement.- (1) This Act may be called the Delhi Value Added Tax (Second Amendment) Act, 2012.

(2) It extends to the whole of the National Capital Territory of Delhi.

(3) It shall come into force on such date as the Government may, by notification in the official Gazette, appoint:

PROVIDED that, different dates may be appointed for different provisions of this Act.

2. Amendment of section 2.- In the Delhi Value Added Tax Act, 2004 (Delhi Act 3 of 2005) (hereinafter referred to as the 'principal Act'), in section 2, in sub-section (1), in clause (zd), the provisos occurring after clause (vii) and before the Explanation shall be omitted.

3. Amendment of section 9.- In the principal Act, in section 9:-

(i) in sub-section (3), for the word and figures "(4) and (6)", the word and figures "(4), (6) and (10)" shall be substituted;

(ii) after sub-section (9), the following shall be inserted, namely:-

"(10) Notwithstanding anything contained to the contrary in sub-section (1), where -

(a) a dealer has purchased goods (other than capital goods) for which a tax credit arises under sub-section (1) of this section; and,

(b) the goods or goods manufactured out of such goods are to be exported from Delhi by way of sale made under sub-section (1) of Section 8 of the Central Sales Tax Act, 1956,

the amount of the tax credit shall be reduced by the prescribed percentage."



Amendment of section 10.- In the principal Act, in section 10, sub-section (3), for clause (c) the following shall be substituted, namely:-

(c) the goods are exported from Delhi, -

(i) by way of a sale made as per the provisions of sub-section (1) of section 8 of the Central Sales tax Act, 1956; or

(ii) other than by way of a sale, to a branch of the registered dealer or to a consignment agent;".

5. Amendment of section 28.- In the principal Act, for section 28 the following shall be substituted, namely:-

"28. If a person discovers a discrepancy in a return furnished by him for a tax period under this Act, he shall remove such discrepancy and furnish a revised return within the year following the year of such tax period:

PROVIDED that if, as a result of the discrepancy, the person has paid less tax than was due under this Act, he shall, pay the tax owed and interest thereon:

PROVIDED FURTHER that for the years 2008-09, 2009-10 and 2010-11, except for those returns pertaining to any tax period of 2010-11, which were scheduled to be furnished in the year 2011-12, the revised return shall be required to be furnished by 31<sup>st</sup> December, 2012."

6. Amendment of section 36A.- In the principal Act, in section 36A, in sub-section (11), after the words "within the prescribed period" the words ", and in the manner as may be notified by the Commissioner" shall be inserted.

7. Amendment of section 38.- In the principal Act, in section 38, in sub-section (7), for clause (c), the following clauses shall be substituted, namely:-

(c) furnish returns under section 26 and section 27; or

(d) furnish the declaration or certificate forms as required under Central Sales Tax Act, 1956,".



8. Amendment of section 49.- In the principal Act, for section 49 the following shall be substituted, namely,-

"49. If, in respect of any particular year, the gross turnover of a dealer exceeds sixty lakh rupees or such other amount as may be prescribed, then, such dealer shall submit a report in such manner, form and period as may be notified by the Commissioner."

114/c

9. Amendment of section 50.- In the principal Act, in section 50,-

(i) in sub-section (2), in clause (d), after the Proviso, the following proviso shall be added namely:-

**"PROVIDED FURTHER that such numerical series may be granted by the Commissioner, in such manner and from such date as may be notified by him;"**

(ii) in sub-section (5),-

(a) in clause (d), the following provisos shall be added, namely:-

**"PROVIDED that a dealer may maintain separate numerical series, with distinct codes, either as prefix or suffix, for each place of business, in case the dealer has more than one place of business in Delhi or for each product in case he deals in more than one product or both;**

**PROVIDED FURTHER that such numerical series may be granted by the Commissioner, in such manner and from such date as may be notified by him;"**

(b) in clause (e), for the words "services provided, inclusive of amount of tax charged thereon", the words "services provided and the amount of tax charged thereon indicated separately" shall be substituted.

10. Amendment of section 66.- In the principal Act, in section 66, in sub-section (1) in clause (a), for the word "Additional", the word "Special" shall be substituted.

11. Amendment of section 70.- In the principal Act, in section 70,



(i) in sub-section (2), for the words "using the form", the words "using the form, in such manner as may be notified by him" shall be substituted;

(ii) in sub-section (5), for the words "five hundred", the words "ten thousand" shall be substituted.

12. Amendment of section 73.- In the principal Act, in section 73, after sub-section (8) the following shall be inserted, namely:-

**"(9) Notwithstanding anything contained to the contrary in this section, the Government may, by a notification in the official Gazette, constitute benches comprising one or more members, subject to such conditions and regulations as may be laid down in the notification."**



Amendment of section 82. In the principal Act, in section 82.-

in sub-section (1), in clause (b), after the words "cost accountant" the words "or company secretary" shall be inserted;

(ii) In sub-section (2),-

(a) In the main clause, for the words "chartered accountant", the words "chartered accountant, cost accountant, company secretary" shall be substituted; and

(b) In clause (b), after the words "cost accountant", the words "or company secretary" shall be inserted.

14. Amendment of section 86. In the principal Act, in section 86.-



(i) for sub-section (18) the following shall be substitute, namely:-

(18) If, any dealer fails to comply with the provisions of section 49 of this Act, the dealer shall be liable to pay, by way of penalty, a sum of ten thousand rupees; and

(ii) In sub-section (19), for the words "the amount of tax payable on such goods", the words "forty paise in a rupee for the value of such goods" shall be substituted.

*Tarun Sahrawat*  
15/06/12

(Tarun Sahrawat)  
Addl. Secretary (Law, Justice & L.A.)