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EXECUTIVE ENGINEER (EDP)

DIARY No. 2791

DATE 29/8/2013

DELHI JAL BOARD : GOVERNMENT OF NCT OF DELHI
OFFICE OF THE JT. DIRECTOR (FINANCE & ACCOUNTS-II)
VARUNALAYA PHASE-II, KAROL BAGH,
NEW DELHI-110005.

NO. DJB/JT.DIR(F&A)-II/2013-14/ 87114

Dated : 26.08.2013

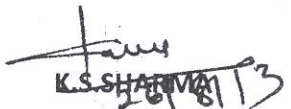
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CIRCULAR

Sub: - Information u/s 59(2) of the DVAT Act, 2004 regarding Maintenance Contracts awarded by your department and details of TDS deducted at the time of payments thereof.

On compliance of the correspondence made from the Office of the VATO(Special Zone), 13th Floor, Vyapar Bhawan, IP Estate, New Delhi-110002. vide No.F.No-01/AMC/Spl.Zone/2013-14/5116 Dated 11/07/2013 on above cited subject, it is further directed to send the desired information in prescribed format (as attached) to the office of the VATO(Special Zone), 13th Floor, Vyapar Bhawan, IP Estate, New Delhi-110002 within 07 (Seven) Days directly.

Encl: as above.


K.S. SHARMA
JOINT DIRECTOR (F&A)-II

All DDOs.

Copy to:-

1. CEO, Delhi Jal Board
2. Member (F)/(WS)/(DR)
3. All Directors.
4. All Jt.Directors/Dy.Directors
5. All AOs/AOs.


JOINT DIRECTOR (F&A)-II

EE CEO
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GOVERNMENT OF NCT OF DELHI
 DEPARTMENT OF URBAN DEVELOPMENT
 9TH LEVEL, C-WING, DELHI SECRETARIAT
 I.P. ESTATE, NEW DELHI-110002

F.No. 401(7)/UD/BSUP/2013/19116-26

Dated: 23/07/2013.

To,

1. The Principal Secretary, PWD, GNCTD, 5th Level, Delhi Sectt., New Delhi.
2. The Chairperson, NDMC, Palika Kendra, Sansad Marg, New Delhi.
3. The Commissioner (Transport), GNCTD, 5/9, Under Hill Road, Civil Lines, ND.
- ✓ 4. The Chief Executive Officer, DJB, Varunalaya, Jhandewalan, New Delhi.
5. The Chief Executive Officer, Delhi Urban Shelter Improvement Board, 4TH Floor, Vikas Bhawan - II, Bela Road, Delhi.
6. The C.M.D., (DSIIDC), N-36, Bombay Life Building, Connaught Circus, ND.
7. The Commissioner, South Delhi Municipal Corporation, Civic Centre, JLN Marg, Minto Road, New Delhi.
8. The Commissioner, North Delhi Municipal Corporation, Civic Centre, Minto Road, New Delhi.
9. The Commissioner, East Delhi Municipal Corporation, 419, Udyog Sadan, Patparganj Industrial Area, Delhi.
10. Superintending Engineer (P), Wazrabad Bridge Project, Aruna Nagar, Majnu Ka Tilla, Outer Ring Road, New Delhi.
11. The Deputy Secretary (Admn.) Deptt. of Urban Development, GNCTD, Delhi Secretariat, I.P. Estate, New Delhi.

Sub.: Information u/s 59(2) of the DVAT Act, 2004 regarding Maintenance Contracts awarded by your Department and details of TDS deducted at the time payments thereof.

Sir,

I am directed to enclose herewith a copy of letter dated 11.7.2013 received from VATO (Spl. Zone), Deptt. of Trade & Taxes, GNCTD on the subject cited above for your kind information.

It is requested to look into the matter and if the instructions of the Department of Trade & Taxes, GNCTD are applicable to your office, the desired information may be furnished directly to the Department of Trade & Taxes.

Encl.: As above

Yours faithfully,

Handwritten notes and stamps:
 Encl.: As above
 Delhi Jal Board
 Date 12-8-13
 2594/S
 2/8/13
 DELHI JAL BOARD

Handwritten signatures and initials:
 CEO
 M (Fin)
 Dir (GAT)
 J.D.V.
 Sh Narainji
 A.O. (B & A)
 Shyadav

PROJECT OFFICER (BSUP)
 For Na pl.

MEMBER (FINANCE)
 DELHI JAL BOARD
 DIARY NO. 1857
 DATE 26/8/13

Director (F & A)
 Delhi Jal Board
 Diary No. 2221
 Dated 12/8/13

DJB OFFICE OF THE
 Diary No. 2070
 Date 13-8-13
 ACCOUNTS OFFICER (B&A)

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1183/S.D.120(12)
22/7/13

DEPARTMENT OF TRADE & TAXES, GOVT. OF NCT OF DELHI
OFFICE OF THE VATO(SPECIAL ZONE), 13th FLOOR,
VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI- 110002.

F.No-01/AMC/Spl.Zone/2013-14/5124

Dated: 11/7/13

To

The Joint Director, JNNURM,
9th Level, Delhi Secretariat.

May kindly be
seen at this stage.
22/7

Secy (UD-II)

D/2013/5245
22/07/2013

Sub:

Information u/s 59(2) of the DVAT Act, 2004 regarding Maintenance Contracts awarded by your Department and details of TDS deducted at the time payments thereof.

Sir/Madam,

The maintenance contracts (including AMCs) for repairing and maintenance of machines, equipments/instruments like air conditioner, desert coolers, water coolers, water purifiers, photocopier, desktop computers, printers, electronic & electrical appliances etc. as well as commercial or residential buildings are taxable transactions being covered under definition of works contract as laid down in section 2(1)(zo) of DVAT Act, 2004. Therefore, every company/firm executing the repair & maintenance in various Govt. Departments as well as in the establishments, factories in the private sector are liable to pay VAT @12.5% on valuable consideration received or receivable for these contracts as composite contract as per the provisions of section 5(2) of DVAT Act, 2004 read with Rule 3 of DVAT Rules, 2005.

In case, the amount of contract is more than Rs.20000/-, the contracts awarding Departments or agencies (Contractees) are also liable to deduct TDS (Tax Deducted at Source) at the prescribed rates amended by the Department from time to time as given below in the table.

Period	From Registered Contractor	From Un-Registered Contractor
01-04-2005 to 31-01-2011	2 %	2 %
01-02-2011 to 15-01-2013	2 %	4 %
16-01-2013 to till date	4 %	6 %

It is also to note that as per the provisions of section 36A(8) read with Rule 59 of the DVAT Rules, 2005, the amount of TDS deducted in any of the months is to be remitted with Trade & Taxes Department in the TAN account of the contractee within 15th day of the following month. The non-compliance of the provisions of section 36A(8) DVAT Act, 2004, may invite penalty on contractee upto twice of the deductible TDS amount.

It may also be noted that contractee is liable to issue a certificate in the form of DVAT 43 to the contractor within 7 days from the date of deduction of TDS, failing which contractee shall be liable to pay, by way of penalty, Rs.100/- per day until the failure is rectified as provided under section 36(5A) of DVAT Act 2004. In addition, returns in the form DVAT-48 are also to be submitted in Trade & Tax Department on quarterly basis.

Keeping in view to ensure the compliance of the aforesaid provisions of the DVAT Act, you are requested to attend the office of the undersigned in person or through authorized representative along with the information for the year 2009-10, 2010-11, 2011-12 & 2012-13. The information is to be furnished contract-wise on separate format for each year annexed at page no.2 within a period of one week from the receipt of this letter or latest by 19/7/13. For any type of clarification, if required in this regard, you may contact to the undersigned on given telephone No. and Email Id.

Please take note that in the event of your failure to comply with this notice or non-furnishing the information in prescribed time may invite penalty of Rs.50,000/- u/s 86(14) of the DVAT Act, 2004. Hence, 'Nil' report may be sent, if there is no maintenance contract in your Department/establishment to avoid penal action or further correspondence.

(DAYANAND SINGH)
VATO(Spl. Zone)
Mobile No- 9873043786
Email Id: dnchahal@gmail.com
11/07/13

13/7
23/7
PO

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Information regarding maintenance contracts(including AMC) and details of TDS deducted

(This format be filled for each contract separately)

(1) Name of the Depart./Establishment/institution/office: _____

(2) Assessment Year _____

(3) Particulars of the Contractor executing _____

Maintenance contract/AMC _____

(a) Name of company/firm _____

(b) Name of the owner of the firm _____

(c) Telephone, Email Id _____

(d) TIN No. & Address of firm (in case of
registered dealer/firm) _____

(e) Contact address (in case of Un-registered dealer/firm) _____

(4) Particulars of Items/parts/chemicals or cleaners
etc. being used for AMC/contract _____

(5) Total payment paid for the contract
of maintenance in the assessment year _____

(6) Date-wise details of payment to the contractor _____

(7) Amount of TDS deducted & date of deduction
(the proof of deduction/copy of bill is to be attached) _____

(8) If, TDS not deducted, reasons thereof _____

(9) Date of remittance with the Dept. of T&T
(the proof of payment/DVAT-20 is to be attached) _____

(10) TAN No. in which TDS remitted _____

(11) If, TDS not remitted, reasons thereof _____

(12) Date of issuance of DVAT-43 to the Contractor
(Please attach copy of DVAT-43 as a proof) _____

(13) If, DVAT-43 not yet issued, reasons thereof _____

(14) Date of submission of DVAT-48 in Dept. of T&T
(please attach the copy of DVAT-48) _____

(15) If, DVAT-48 not submitted, reasons thereof _____

(16) Name with designation & contact No. of the
officer/person responsible for deduction of TDS &
its remittance with the Trade & Taxes Department _____

The aforementioned information furnished to the Trade & Taxes Department, Govt. of NCT of Delhi for the purpose of verification/assessment of TDS is correct to the best of my knowledge and is based on the books of account.

[Counter signature]

[Head of the Department/officer in-charge/owner]

[Name & Signature of the person/officer
Responsible for deduction of TDS]