# (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(6)/Fin.(Rev-I)/2013-14/dsvI/4	99	
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Dated the 01-07-2013

#### **NOTIFICATION**

No.F.3(6)/Fin.(Rev-I)/2013-14 .- 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, 2013.
- (2) They shall come into force on the date of their publication in the Delhi Gazette.
- 2. Amendment of rule 3.- In the Central Sales Tax (Delhi) Rules, 2005, hereinafter referred as the Principal Rules, in rule 3 -
  - (i) for sub-rule(2), the following shall be substituted, namely:-
    - "(2) The Commissioner or the person authorized by him shall issue to the dealer a receipt in Form DVAT-56 as prescribed in the Delhi Value Added Tax Rules, 2005 acknowledging the receipt of the return accompanied by Part-'C' of the receipted treasury challan.".
  - (ii) for the Form 1 appended thereto, the following shall be substituted, namely:-

Form 1 [See Rule 3]

## The Central Sales Tax (Delhi) Rules 2005 Return of Sales Tax payable for the quarter under the Central Sales Tax Act, 1956

Ward No
Original/Revised
If revised –
(i) Date of filing
original return
(ii) Acknowledgement
Receipt No
(iii) Date of discovery of
mistake or error
Specify the reasons for revision

R1 lax Period   From	dd	<b>'</b>	mm	-   ′	מ	,	То	_	ld	1	_		7	_		]			
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R2.1 TIN R2.2 Full Name of Dealer	+			-	-		-		_										
R2.3 Address												•					_	 	_
	-																		
R2.4 Mobile No.		士		E												_	_		<u></u>

R3 Description of top items you	SI.	Code		- 0	)esc	riptic	n	F	Rate	to ta	x		%	of	sal	e vo	lum	ie
deal in	No.																	
(In order of volume of sales for the	1																	
tax period or till the aggregate of sale volume reaches at least 80% -	2																	
1-highest volume to 5-lowest	3			<u> </u>				<u> </u>										
volume)	4			ļ														
	5			<u> </u>				<u> </u>				Ĺ						
D4 T																		
R4 Turnover details	<del></del>					_												
R4.1 Gross Turnover	+++	+++	_		_	_												
R4.2 Local Turnover R4.3 Central Turnover	+++			$\perp \downarrow$	$\perp$	1												
R4.3 Central Turnover			Т	Ш														
R5 Less: Value of goods returned for	or sales n	nade during	the the	curre	ent ta	ax pe	eriod										$\neg$	
R5.1 Net turnover(Central)( R4.3 - R	5.0)										Г						ヿ	
											<u>L</u>	<u> </u>	L_,			Ш		
PC Deductions Claimed																		
R6 Deductions Claimed				ate o							Tı	ımo	ver	(R	s.)			
			1	VAT A														
R6.1 Export outside India			1(0	,1,5,1	2.5,	20)	%	<u> </u>										
R6.1(1) Export [Sec.5(1)]			┼												_		_	,_
R6.1(2) High Sea Sales	<del></del> -	· · · · · · · · · · · · · · · · · · ·	╄							Ш		Ш				ᆚ	ᆚ	
R6.1(2)(1)Sales occasions import [Se	c 5(2)-Fir	et limbi	-									_		_		_		
R6.1(2)(2) Sales occasions import [Se			-					_	-	+				$\dashv$	_	$\dashv$	_	
limb]		SCOILG							İ							ı		
R6.1(3) Sale against H Forms [Sec. 5	(3) ( Inter	-State)]	╀						+-	╁		$\vdash$		$\dashv$	-	$\dashv$	$\dashv$	+
R6.1(4) Sub-Total [R6.1(1)+ R6.1(2)(1	) + R6.1(	2)(2) +	-					-	+-	╁┼		-	$\dashv$		-	$\dashv$	+	$\dashv$
R6.1(3)]																		
R6.2 Stock/Branch Transfer against F	Forms [	Sec.6(a)]							<u> </u>	11				_				
R6.2(1) On consignment basis	·								$\neg$	T					T	$\neg$	$\top$	
R6.2(2) Branch Transfer			T						$\neg$			$\neg$	$\dashv$	+	$\dashv$		+	+
R6.2(3) Sub-Total [R6.2(1)+R6.2(2)]													一		$\exists$	_	十	
R6.3 Sales against E-I & E-II Forms [S													$\dashv$	$\dashv$	+	+	+	_
R6.4 Sales to diplomatic missions & U	l.N. etc. [	Sec.6(3)]									一		7	$\dashv$	$\dashv$	$\dashv$	+	_
R6.5 Exempted Sales [Sec.8(5)]			Π							$\neg$	$\neg$	一	<b>-</b> †	+	7	+	十	-
R.6.6 Sale of Exempted Goods (spec	cified in S	chedule	Г						$\neg$				$\neg$	_	T	+	十	-
1 of DVAT ACT)			_															
R6.7 Sales covered under proviso to [	Sec.9(1)]	Read								$\neg \tau$	$\Box$	$\Box$			T	$\top$	$\top$	
with Sec.8(4)(a)]			L															
R6.8 Sales of Goods Outside Delhi (S	ec.4)		<u> </u>				_										T	
R6.9 Sale to S.E.Z. against Form I [Se	c.8(6) to	8(8)]	_													$\Box$	T	
R6.10 Job work, labour & Services chi	arges for	works	•				I			T		T	T	T	T	Т	T	
contracts not amounting to sales but in Central Turnover	iciuded ii	1 the					ı				- 1	- 1			ł			
R6.11 Total deductions claimed [R6.1	A) to De	40)	<u> </u>				_			_		_	_	4	_	$\bot$	$\bot$	
R6.12 Balance Total Taxable turnov			<u> </u>							_	_	_		$\dashv$	_	$\bot$	$\perp$	
State Sales (R5.1-R6.11)	er or int	er													-			
			i							i				丄			丄	لـلــ
R7 Calculation of Tax for the Quarte	v   B-4	e of Tax	r—		<del>-</del>	<u> </u>							_				_	
R7.1 Turnover of Goods sold again					fu	rno	ver	_		┯.	_	_	Ta	K Pa	ya	ble		
C-Form [Goods specified in Schedul		2%																
III of DVAT Act ( i.e.@ 5%)]	~										İ							
R7.2 Turnover of Goods sold again	st	2%	$\vdash \vdash$	+	$\vdash$	+	╁	+	-+	+	╀	$\vdash$	-	Н		$\vdash \dashv$	4	-
C-Form [ goods not specified in any	of	270																
the Schedules of DVAT Act ( i.e.(	<u> 2</u>											1						
12.5%)]				1														
R7.3 Turnover of Goods sold again:	st	2%		十一	$\vdash$	+	T	$\Box$	$\top$	$\top$	$\vdash$	1				$\vdash$	-+	$\dashv\dashv$
C-Form [Fourth Schedule of DVA	T																	
ACT (i.e.@ 20%)]			Ш		Ш	$\perp$	1	$\perp$										
R7.4 Turnover of Goods (specified in	in II	1%	ΙT		ıΤ	T	T				П	Γ-		$\vdash$	_	1	$\rightarrow$	$\dashv$

Schedule II of DVAT Act )					T	T												T	
R7.5 Turnover of Goods sold without	5%		П	$\dashv$	$\top$	十	$\Box$		М	<b>-</b> -	Н	_	1	Н	Г	Н	$\vdash$		
C-Form [Goods specified in Schedule					1														
III of DVAT Act ]	}									ĺ									
R7.6 Turnover of Goods sold without	12.5%				$\top$					T						П	П		
C-Form [ goods not specified in any of	1																		
the Schedules of DVAT Act]					_					1					l				
R7.7 Turnover of Goods sold without	20%			T															
C-Form [Fourth Schedule of DVAT Act										(	( (		(		(		( (	. (	
R7.8 Total (R7.1 to R7.7)				- {		T				{			Π						
R7.9 Less: Amount of tax on value of			П			$\top$			Г	Г					$\vdash$				
sold goods return under CST Act, for	1									į			l		Ì				
the previous tax periods but not older					- 1					l									
than six months		Ш			_i									L					
R7.10 Balance Tax Payable (R7.8-	1																		
R7.9)					щ					<u> </u>		L		丄		L.			
R7.11 Balance carried forward from										ļ									
previous tax period	<del> </del>	<b> </b>	$\sqcup$	_		$\bot$		_	L	$oldsymbol{\perp}$	<u> </u>	_	$oxed{oxed}$	L	_	L			L
R7.12 Adjustment of Excess Tax Credit under DVAT towards CST																1			
liability (refer item R9.1 of Form DVAT-																			
16)	1																		
R7.13 Net Tax	<del>                                     </del>	$\vdash$	$\vdash$	$\dashv$	+	+	$\vdash$	-	-	$\vdash$	H	-	-	-	$\vdash$	<u> </u>		Щ	
[R7.10 – (R7.11 + R7.12 )]													1						
R 7.14 Interest , if payable	<del> </del>	-	+	$\dashv$	+	+	-	-	-	$\vdash$	Н	-	╁	├-	⊢	-	-	Н	
R.7.15 Penalty, if payable	<del> </del> -	-	$\vdash$	$\dashv$	-	+		<u> </u>	_	<u> </u>		<u> </u>	▙	┡		L	<u> </u>		
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R7.16 Balance Payable	(R.7.13+F																		
R7.17 Less : Amount deposited by the d	ealer (attach pro	of of p	aym	ent	with	For	m		Τ			T					-	Τ	
								•											
DVAT-56)	T							┸		$\perp$	$\perp$								
S.No. Date of deposit Challan	Name of Bank	and B	ranc	h	Am	noun	t	╁			上		1				1	1	
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### **INSTRUCTIONS FOR FILLING OF FORM 1**

- Please complete all the applicable fields in the Form 1 and leave other fields blank.
- Copies of 'C' Portion of the Challan shall be attached to the Return Verification Form DVAT-56. wherever applicable, without which the Return would be treated as incomplete.
- 3. All figures should be rounded off to the nearest rupee.
- The cost of Freight, deliveries, freight or installation, separately charged and cash discount allowed according to ordinary trade practices should not be included in the Central Turnover.
- 5. The value of goods returned for sales made during the current tax period should be shown in R5 and the amount of tax on value of sold goods returned under CST Act, for the previous tax periods, but not older than six months, should be reflected in R7.9.
- 6. Sale against H Forms under section 5(3) under the Central Sales Tax Act should be reported in R6.1(3). The sales made against H Form by a Delhi dealer to the Exporter in Delhi should be reported in Form DVAT-16.".

the Lt. Governor of the National Capital and in the nad Territory of Delhi,

> (Ravinder Kumar) Dy. Secretary (Finance) -VI

No.F.3(6)/Fin.(Rev-I)/2013-14/dev//599 Copy forwarded for information to:-

Dated the 05-07-2013

- 1. The Principal Secretary (GAD), Government of NCT of Delhi with one spare copy 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
- 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
- 11. VAT Officer (Policy), Department of Trade and Taxes, Government of NCT of Delhi, Vyapar

13. Guard File.

(Ravinder Kumar) Dy. Secretary (Finance) -VI