

(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(16)/Fin.(Rev-I)/2013-14/*ds VI/786* Dated the *20/8/* 2013

NOTIFICATION

Whereas the Lt. Governor of National Capital Territory of Delhi is of the opinion that it is necessary in the interest of general public so to do.

Now, therefore, in exercise of the powers conferred by section 107 of the Delhi Value Added Tax Act, 2004 (Delhi Act 3 of 2005) (hereinafter referred to as "the Act"), the Lt. Governor of National Capital Territory of Delhi, hereby provides for the Delhi Tax Compliance Achievement Scheme, 2013, subject to fulfilling the eligibility conditions and compliance procedures specified in this notification, namely:-

1. **Short title, extent and commencement.-** 1. This Scheme may be called the Delhi Tax Compliance Achievement Scheme, 2013.
2. It shall come into force from the date of its publication in the official Gazette.

2. **Definitions.-** (1) In this Scheme, unless the context otherwise requires,—
 - (a) "Act(s)" means the Delhi Value Added Tax Act, 2004 (Delhi Act 3 of 2005) or Central Sales Tax Act, 1956 or the erstwhile Delhi Sales Tax Act, 1975 (43 of 1975) or the Delhi Sales Tax on Works Contract Act, 1999 (Delhi Act 9 of 1999) or the Delhi Sales Tax on Right to Use Goods Act, 2002 (Delhi Act 13 of 2002) or the Delhi Tax on Entry of Motor Vehicles into Local Areas Act, 1994 (Delhi Act 4 of 1995), whichever is relevant;
 - (b) "declarant" means any person who makes a declaration under sub-clause (1) of clause 4;
 - (c) "designated authority" means officer(s) not below the rank of Joint Commissioner as notified by the Commissioner, Value Added Tax for the purposes of this Scheme;
 - (d) "tax dues" means-
 - (i) tax due or payable by the dealers, registered or required to be registered, under the Act or the Central Sales Tax Act, 1956 for the period beginning from the 1st day of April, 2005 and ending on the 31st day of March, 2013, but not paid or partly paid till the 31st day of August, 2013 and calculated in accordance with sub-clauses (1), (2) and (3) of clause 3 of the Scheme; and
 - (ii) tax due and payable under the Central Sales Tax Act, 1956 or the erstwhile Delhi Sales Tax Act, 1975 (43 of 1975) or the Delhi Sales Tax on Works Contract Act, 1999 (Delhi Act 9 of 1999) or the Delhi Sales Tax on

Right to Use Goods Act, 2002 (Delhi Act 13 of 2002) or the Delhi Tax on Entry of Motor Vehicles into Local Areas Act, 1994 (Delhi Act 4 of 1995) for the period prior to 1st April, 2005, but not paid or partly paid till the 31st day of August, 2013 and calculated in accordance with sub-clause (4) of clause 3 of the scheme; and

(iii) tax due and payable by a person who is liable to deduct tax at source under section 36A of the Act in accordance with the provisions of said section for the period 1st day of April 2005 and ending on 31st day of March, 2013 but not paid or partly paid till the 31st day of August, 2013, and calculated in accordance with sub-clause (5) of clause 3 of this Scheme.

Explanation.-1- "Tax dues" includes the amount of tax assessed in terms of notice of assessment or assessment order issued under any of the Acts referred to in this sub-clause, whether pending in objection/revision before the objection hearing authority (OHA) or in appeal/revision before appellate authority/Tribunal or any higher court, including writ petition and special leave petition.

Explanation.-2- Where a notice of assessment or assessment order has been issued to a person in respect of some default(s), the term "tax dues" shall also include tax dues relating to default(s) not covered in the notice of assessment or assessment order for the same tax period.

Explanation.-3- This Scheme does not cover cases of notice of assessment of penalty issued under any of the relevant Acts and without having any relation to tax deficiency.

(e) "tax" means tax dealt under Act(s) referred to in sub-clause (1)(a) above.

(2) Words and expressions used herein and not defined in this scheme, shall have the meanings respectively assigned to them in the respective Acts or the rules framed thereunder.

3. **Procedure for Calculation of Tax Dues.-** (1) Tax dues in respect of sub-clause (i) of clause 2(1)(d) by the dealer on whom notice of assessment under section 32 of the Act has not been served shall be calculated by him in the following manner:

- (i) The dealer shall first determine the commodity wise taxable turnover in respect of which declaration is to be made under this Scheme;
- (ii) He shall then ascertain the rate of tax of that commodity applicable as per Schedules appended to the Act for the period under declaration.
- (iii) Tax dues shall be calculated by multiplying the rate of tax as per item (ii) above in respect of every class of commodity stated at item (i) above.

Explanation.- Where any audit, special audit, survey, or inspection has been initiated or conducted under Chapter X of the Act, but no notice of assessment under section 32 of the Act has been issued, the dealer shall be eligible to make

declaration of his tax dues under this Scheme.

- (2) Tax dues in respect of sub-clause (i) of clause 2(1)(d) by the dealer on whom notice of assessment under section 32 of the Act has been served, shall be calculated by aggregating the amount of tax and interest determined as per Notice of default assessment of tax and interest in Form DVAT-24 less the amount paid by the dealer, voluntarily or pursuant to a court direction, towards the said demand. The penalty in relation to such tax for which a notice of assessment of penalty may have been issued under section 33 of the Act shall stand waived off.

Explanation.- The dealer shall be liable pay the amount of interest charged in Notice of assessment in Form DVAT-24 only under this sub clause and shall get immunity for interest due and payable thereafter.

- (3) Notwithstanding anything contained in sub-clause (1) or (2) of this clause, tax dues in respect of the dealers engaged in the execution of works contract shall be calculated by multiplying their total turnover (including value of labour and services relating to works contract) at the following rate:

- (a) 1% of the total consideration by the dealers, being works contractors, engaged in construction of complex, building, a civil structure or a part thereof, including residential unit or complex or building, for sale whether wholly or partly, to a buyer before construction is complete, where value of land is included in total consideration; and
- (b) 3% of the total turnover (including value of labour and services) by the other works contractors [including the dealers stated at (a) above, who opt to exclude the value of land in accordance with the provisions of rule 3 of Delhi Value Added Tax Rules, 2005].

- (4) Tax dues in respect of sub-clause (ii) of clause 2(1)(d) by the dealer shall be calculated by aggregating the amount of tax and interest determined in the assessment order less the amount paid by the dealer, voluntarily or pursuant to a court direction, towards said demand. The penalty, if any, leviable in relation to such tax whether in the assessment order or by way of separate order shall stand waived off.

Explanation.- The dealer shall be liable to pay the amount of interest charged in the assessment order and shall get immunity for interest due and payable thereafter.

- (5) Tax dues in respect of sub-clause (iii) of clause 2(1)(d) by the persons required to deduct tax at source shall be calculated at the rate of three percent of the total sum paid or credited by the person for discharge of any liability for the execution of works contract or the amount actually deducted, whichever is greater less the amount already deposited towards such discharge.

Explanation.- This sub-clause covers those cases where neither the contractee has deducted tax at source nor the contractor has paid the taxes due and payable on that contract. Immunity under this sub clause shall be granted from payment of

interest and penalty in relation to such tax to the declarant and his immediate contractor.

4. **Procedure for making declaration and payment of tax dues .-** (1) Subject to the other provisions of this Scheme, a person may make a declaration of the tax dues to the designated authority on or before the 31st day of January 2014 in Form DSC-1 appended to this notification.

(2) The designated authority shall acknowledge the receipt of declaration in Form DSC-2 appended to this notification, within a period of fifteen working days from the date of receipt of the declaration.

(3) The declarant shall pay not less than fifty per cent of the tax dues declared under sub-clause (1) along with the declaration and submit proof of such payment to the designated authority.

(4) The remaining amount of tax dues or part thereof remaining to be paid after adjusting the payment made under sub-clause (3) shall be paid by the declarant on or before the 21st day of March, 2014.

(5) Notwithstanding anything contained in sub-clause (3) and sub-clause (4), any tax which becomes due or payable by the declarant for the tax period(s) beginning from 1st day of April, 2013 and thereafter shall be paid by him in accordance with the provisions of the Act:

Provided that where an unregistered dealer has made declaration referred to in sub-clause (1) of this clause, such dealer shall obtain registration and pay net tax for the period from 1st day of April 2013 to the date of registration and furnish return in Form DVAT-16 for that period along with proof of payment in Form DVAT-20 to the designated authority at the time of furnishing of declaration under this Scheme. Such a dealer shall be eligible for immunity under clause 5 of the Scheme for late payment of such tax and non-filing of return under the Act.

(6) The declarant shall furnish to the designated authority, details of payment made from time to time under this Scheme along with a copy of acknowledgement issued to him under sub-clause (2).

(7) On furnishing the details of full payment of declared tax dues payable under sub-clause (4), the designated authority shall issue an acknowledgement of discharge of such dues within fifteen days to the declarant in Form DSC-3 appended to this notification.

(8) A dealer who has not taken registration shall obtain registration prior to filing of declaration as referred in sub-clause (1) of clause 4. Likewise, a person who is responsible for making deduction of tax under section 36A of the Act, shall obtain a Tax Deduction Account Number (TAN), if not already obtained.

5. Immunity from interest, penalty and other proceedings.- (1) Notwithstanding anything contained in any provision of the Scheme, the declarant, upon payment of the tax dues declared by him under sub-clause (1) of clause 4, shall get immunity from penalty or penalties, interest other than interest payable in terms of sub-clauses (2) and (4) of clause 3, prosecution or any other proceedings under the Act or, as the case may be, under the Central Sales Tax Act, 1956 or the erstwhile Delhi Sales Tax Act, 1975 (43 of 1975) or the

Delhi Sales Tax on Works Contract Act, 1999 (Delhi Act 9 of 1999) or the Delhi Sales Tax on Right to Use Goods Act, 2002 (Delhi Act 13 of 2002) or the Delhi Tax on Entry of Motor Vehicles into Local areas Act, 1994 (Delhi Act 4 of 1995), in relation to the tax dues declared by the declarant; and from penalty and prosecution for non-registration and non-furnishing of returns in time.

Explanation.- For the purpose of this sub-clause, the term "declarant" shall include-

(i) in relation to the declarant being a contractee, who has awarded the works contract under section 36A(1) of the Act, his immediate contractor to whom he has awarded the works contract, to the extent of amount declared by the contractee; and

(ii) in relation to the declarant being a contractor, his immediate contractee who has awarded the works contract under section 36A(1) of the Act.

Explanation -For removal of doubts, it is hereby declared that, to avoid double taxation, if the contractee has declared tax dues, his immediate contractor will also get immunity to that extent, and vice-versa.

- (2) Subject to the provisions of clause 8, a declaration made under sub-clause (1) of clause 4 shall become conclusive upon issuance of acknowledgement of discharge under sub-clause (7) of clause 4 and no matter shall be reopened/ reassessed/ reviewed thereafter in any proceedings under this Scheme or under the Act before any authority or court relating to the period covered by such declaration to the extent of tax dues declared by the declarant.
 - (3) All statutory appeals/ revisions pending before quasi-judicial forums upto the stage of Tribunal shall be deemed to have been withdrawn once the Scheme is opted for. Further, all matters pending in the High Court and Supreme Court shall be withdrawn by the declarant and he will need to submit the application filed for withdrawal with the declaration. for the case to be withdrawn before the court.
 - (4) No proceeding shall be instituted within 48 hours of securing a registration, provided, the registrant declares his intent of opting under the Scheme at the time of applying for TIN/ TAN.
 - (5) The information gathered vide a declaration under the scheme shall be kept confidential and shall not be used except under the Scheme and the same shall not be shared with any other person/ government department/ agency.
6. **No refund of tax paid under this Scheme.** - Any amount paid in pursuance of a declaration made under sub-clause (1) of clause 4 shall not be refundable under any circumstances.
 7. **Failure to pay tax dues after making declaration.-** Where the declarant fails to pay the tax dues, either fully or in part, as declared by him, such dues along with interest thereon shall be recoverable under the provisions of the Act.
 8. **Failure to make true declaration.-** (1) Notwithstanding anything contained in clause 5 of the Scheme, where the Commissioner has, for a period beginning from 1st April, 2009, reasons to believe that the declaration was false in material particulars, he may, for reasons to be recorded in writing, serve notice on the

declarant in respect of such declaration requiring him to show cause as to why he should not be required to pay the tax dues unpaid or short-paid as per the provisions of the Scheme.

(2) If the Commissioner is satisfied, for reasons to be recorded in writing, that the declaration made by the dealer was substantially false,

(i) he shall within three months of service of notice under sub-clause (1) make assessment of tax and penalty under section 32 and 33 of the Act, as if that dealer had never made declaration under this Scheme. However, the dealer shall be entitled to the credit of tax paid by him under this Scheme; and

(ii) such dealer may be proceeded under sub-section (2) of section 89 of the Act for furnishing of false declaration.

(3) No notice shall be issued under sub-clause (1) of this clause after the expiry of one year from the date of declaration.

9. **Removal of doubts.**- For the removal of doubts, it is hereby declared that nothing contained in this Scheme shall be construed as conferring any benefit, concession or immunity on the declarant other than the benefit, concession or immunity granted under clauses 3 and 5 of this scheme.

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

(H.P. Sharma)
Dy. Secretary (Infra)

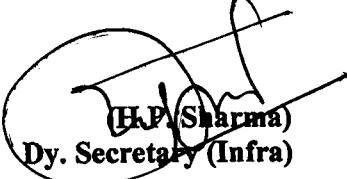
No.F.3(16)/Fin.(Rev-I)/2013-14/ds/11/786

Dated the 29/9/2013

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 (Taxation), L-Block, Vikas Bhawan, 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. VATO (Systems).
13. Guard File.
14. Website.


(H.P. Sharma)
Dy. Secretary (Infra)

Total tax due				

6 C. Details of demands pending under litigation

Act under which demand is pending (please specify)	Period to which demand pertains	Date of Default Assessment/Assessment Order	Reference No./DCR No.	Amount assessed		Amount paid		Outstanding demand		Balance Payable		Objecti on No./Ap peal No. (which ever is applica ble)	Supre me Court/ High Court/ Appella te Tribun al/OHA
				Ta x	Int er est	Tax	Int er est	Tax	Int er est	Tax	Int er est		
DST Act													
DVAT Act													
CST Act													

6D. Total Tax Due

Rs.

7. Details of payment

Amount deposited by the dealer (attach proof)													
S.No.	Date of deposit	Challan No.	Name of Bank and Branch	Amount (Rs.)									
Balance payable													

8. Any submissions/ clarifications:

VERIFICATION

I.....(name in block letters) son/daughter of Shri..... solemnly declare that I have read and understood the Delhi Tax Compliance Achievement Scheme, 2013, and to the best of my knowledge and belief, the information given in this declaration and the enclosures accompanying it are correct and complete and the amount of tax dues and other particulars shown therein are truly stated.

Signature of the declarant/authorised person with stamp

Place:

Date:

Declaration No. (To be assigned by

Date

the
department)

Instructions:

1. The Scheme has been notified under section 107 of the DVAT Act, 2004. The provisions contained therein may be read carefully (refer www.dvat.gov.in).
2. This Form shall be submitted online on departmental website and hard copy to be submitted to the concerned designated authority or any other officer deputed for the purpose.
3. The tax dues may be computed separately for each commodity/works contract, if the tax dues relates to more than one commodity/works contract during the period of declaration.
5. Obtain an acknowledgment from the designated authority in form DSC -2.
6. The declarant may approach the concerned Addl. Commissioner/Joint Commissioner for any clarification.

FORM DSC-2

[Acknowledgment of declaration issued under sub-clause (2) of clause 4 of the Scheme].

No											
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Receipt of a declaration filed under sub-clause (1) of clause 4 of the Scheme, as per the details below, is acknowledged.

1. Declaration No.	Date																				
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2. Name of the declarant																				
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3. Address of the declarant																				
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4. Tax Identification Number (TIN)/Registration Number, if any																				
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5. Tax dues declared																				
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6. Schedule for payment of VAT Dues																					
A. Minimum amount to be paid with the application	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td> </tr> </table>																				
B. Remaining tax dues to be paid on or before the 21 st day of March, 2014	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td> </tr> </table>																				
Total Tax Paid/Payable	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td> </tr> </table>																				

**Signature of the declarant/
authorised person with stamp**

Delhi:
Date :
Instructions:

1. This acknowledgment has been issued on the basis of declaration furnished by the declarant and it does not certify the correctness of the declaration made. This Acknowledgement does not certify payment of any tax dues.
2. Certificate of discharge in form DSC-3 shall be issued only upon full payment of tax dues along with interest if any.

FORM DSC-3

ACKNOWLEDGEMENT OF DISCHARGE

[Issued under sub-clause (7) of clause 4 of the Scheme]

No.															
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This acknowledgment of discharge has been issued under sub- clause (7) of clause 4 of the Scheme, to ACKNOWLEDGE that the tax dues declared under sub- clause (1) of clause 4 of the Scheme have been paid, in respect of declaration so made as per the following details.

1. Declaration No.	Date

2. Name of the declarant

3. Address of the declarant

4. Tax Identification Number (TIN)/Registration Number

5. Tax dues declared under the scheme

6. Payment of tax dues								
A.	Minimum amount to be paid with the application							
B.	Remaining tax dues to be paid on or before the 21 st day of March, 2014							
Total Tax Paid/Payable								

7. Details of challan(s)	
Challan No (s) (CIN)	Amount

Signature, name and seal of designated authority

Delhi

Date: