

(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(24)/Fin(Rev-I)/2013-14/dsVI/195

Dated the 30/01/ 2014

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 is pleased to amend certain provisions, clauses and Form DSC-I of the Delhi Tax Compliance Achievement Scheme, 2013, notified vide Notification No. F.3(16)/Fin.(Rev-I)/2013-14/dsVI/786 dated the 20th September, 2013, namely:

1. Short title and commencement-

- (1) This Scheme may be called the Delhi Tax Compliance Achievement (Amendment) Scheme, 2014.
- (2) It shall come into force on the date of its publication in the Official gazette.

2. In the Delhi Tax Compliance Achievement Scheme, 2013 (hereinafter referred as the said Scheme) in the clause 2(1)(d)(i), for the words and figures, '(1), (2) and (3)' the words and figures '(1), (2), (3) and (6)' shall be substituted.

3. In clause 3 of the said Scheme-

- (a) after sub-clause (1)(iii), the following shall be inserted, namely:-

'Provided that wherever tax deficiency has occurred by any reason not related to turnover, the tax due will be equal to the amount of tax deficiency.'

- (b) in sub-clause (2), after the word 'demand', the words, 'or the demand of penalty in relation to such tax dues.' and at the end but before the explanation, the words 'The dealer shall however not be entitled to claim any refund by virtue of such waiver.' shall be inserted.

- (c) In the end of part b of sub-clause (3), the following shall be inserted, namely:-

'or circle rate of land notified under Delhi (Prevention of Under Valuation of Instruments) Rules, 2007 as amended from time to time:

Provided that where tax dues declared by an existing registered dealer pertain to excess claim of labour and services wrongly claimed in the returns, the declarant shall pay tax in accordance with rate specified in section 4 of the Act on such labour and services wrongly claimed:

Provided further that wherever tax deficiency has occurred by any reason not related to turnover, the tax due will be equal to the amount of tax deficiency:

Provided also that tax due can be calculated under part (a) or (b) differently for different contracts by the declarant.

Explanation.- The contract between landowner and the builder/ developer and that between builder and the intended buyer(s) shall be treated as different contracts.'

- (d) In sub-clause (4), after the word, 'demand', the words 'or the demand of penalty in relation to such tax dues.' and at the end but before the explanation, the words 'The dealer shall however not be entitled to claim any refund by virtue of such waiver.' shall be inserted.
- (e) After sub-clause (5), the following sub-clause shall be inserted, namely:-
'(6) Notwithstanding anything contained in sub-clause (1) or (3) of this clause, where tax dues are declared by a registered dealer who failed to pay tax and file his returns for the tax period(s) ending on or before 31st day of March, 2013, he shall pay the net tax as per section 11 of the Act for all the tax periods in default, and file his return(s) for these tax period(s) in the manner specified in the Act and rules framed there under before filing declaration in Form DSC-1. Upon payment of entire amount of tax dues with interest and filing of all returns in default, he shall be eligible for immunity under this scheme from payment of penalties specified under section 86 of the Act for late payment of tax and late filing of returns.'

4. In clause 4 of the said Scheme -

- (a) In sub-clause (1) for the words and figures, '31st day of January, 2014' the words and figures '18th day of February, 2014' shall be substituted and after said clause, the following proviso shall be inserted, namely -

'Provided that where tax dues are declared as referred to in sub-clause (6) of clause 3, the declarant shall first file his return(s) in default in the manner specified in the Act and rules made there under, and then file Form DSC-1 along with proof of payment of tax and filing of returns.'

- (b) For the existing proviso in sub-clause (5), the following proviso shall be substituted, namely:-

‘Provided that where an unregistered dealer or the person not registered under section 36A of the Act has made declaration referred to in sub-clause (1) of this clause, such dealer/ person 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 or DVAT-48, as the case may be, 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/ person 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.’

- (c) After sub-clause (8), the following shall be inserted, namely:-

‘(9) Commissioner, Value Added Tax may make minor modification in Form DSC-1, DSC-2 or DSC-3 not inconsistent with the scheme to facilitate online filing or otherwise by the persons to capture their specific details.’

- 5. For sub-clause (3) of clause 5 of the said scheme, the following sub-clause shall be substituted, namely:-**

‘(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 shall file an undertaking, at the time of filing DSC-1, that the case would be withdrawn and shall further file a copy of application of withdrawal submitted in the court, within 15 days of issuance of DSC-3, failing which it will be deemed that no application has been filed under the scheme.’

- 6. In the end of clause 6 of the said scheme, the following shall be inserted, namely:-**

‘The person availing the scheme shall also not be entitled to claim refund for the part payments made prior to availing the scheme if the amount of such payment exceeds the tax due by virtue of waiver of interest or penalty as the case may be.’

6B (i). Dealers (including builders) engaged in Works Contract including the value of land (Part (a) of sub clause (3) of clause 3 of the Scheme) - @ 1%

Financial Year	Name of project	Turnover Including labour and services and value of land	Amount of tax @ 1% (Rs.)
	Total tax due		

6B (ii). Other Works contracts [(Part (b) of sub-clause (3) of clause 3 of the Scheme)] - @ 3%

Financial Year	Name of contract	Turnover (Rs.)	Value of land as per Rule 3 or as per circle rate (iv)	Contract amount excluding value of land (Rs.) (v)	Amount of tax @ 3% (Rs.)
(i)	(ii)	(iii)		(iii-iv)	(vi)
	Total tax due				

6C. Detail of demand(s) pending/ under litigation (Tax & Interest)

Act under which demand is pending (please specify)	Financial Year	Period to which demand pertains	Date of default Assessment/Assessment Order	Reference No./DCR No.	Amount assessed		Amount paid		Balance Payble		Objecti on No./Ap peal No. (which ever is applica ble)	Supreme Court/Hi gh Court/Ap pellate Tribunal/ OHA
					Ta x	Inte rest	Ta x	Inte rest	T ax	Inte rest		
DST Act												
DVAT Act												
CST Act												
Total												

6D. Total Tax Due(6A+6B+6C)----- Rs.-----

Act under which penalty is pending	Financial year	Tax period	Date of penalty assessment	Ref. No./DC R No.	Amount assessed	Amount paid	Objection/Appeal No. if any	Date of filing Appeal/Objection
Total								

6E. Detail of penalties to be waived of by applying under Amnesty scheme.

Act under which penalty is pending	Financial year	Tax period	Date of penalty assessment	Ref. No./DC R No.	Amount assessed	Amount paid	Objection/Appeal No. if any	Date of filing Appeal/Objection
Total								

7. Details of payment

Amount deposited by the dealer (attach proof)													
Sr. No.	Date of deposit	Challan No.	Name of the 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:

(To be assigned by the department)

Declaration No.

Date

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.
4. Obtain and acknowledgment from the designated authority in form DSC-2.
5. The declarant may approach the concerned Addl. Commissioner/Joint Commissioner for any clarification.'

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

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

No.F.3(24)/Fin(Rev-I)/2013-14/ds 17/195

Dated the 30/01/ 2014

Copy forwarded for information to:-

1. The Principal Secretary (GAD), Government of NCT of Delhi with one spare copy 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. VATO (Policy), Department of Trade and Taxes, Government of NCT of Delhi, Vyapar Bhawan, New Delhi.
12. VATO (Systems).
13. Guard File.
14. Website.


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