### (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(27)/Fin.(Rev-I)/2013-14/dsVI/29/

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Dated the \_05/03/ 2014

#### **NOTIFICATION**

No.F.3(27)/Fin.(Rev-I)/2013-14/ .- In exercise of the powers conferred by section 102 of the Delhi Value Added Tax Act, 2004 (Delhi Act 3 of 2005), the Lt. Governor of the National Capital Territory of Delhi, hereby, makes the following rules further to amend the Delhi Value Added Tax Rules, 2005, namely:-

- 1. Short title and commencement.- (1) These rules may be called the Delhi Value Added Tax (Amendment) Rules, 2014.
  - (2) They shall come into force on the date of their publication in the Delhi Gazette.
- 2. Amendment of rule 67 In the said rules, in rule 67, sub-rule (1) and proviso thereto shall be omitted.
- 3. Amendment of Form DVAT 38.- In the said rules, in forms appended thereto, for Form DVAT -38, the following shall be substituted, namely:-

"Department of Trade and Taxes Government of NCT of Delhi

#### Form DVAT 38

[See Rule 52]

Objection Form under Delhi Value Added Tax Act, 2004

The	 _															
1. Identification	_															
1.1 TIN		$\top$	Τ			Γ									П	
1.2 Full Name of Dealer																
1.3 Address				$\top$											Ш.	
							<u> </u>						<u> </u>	lacksquare	$oxed{oxed}$	
1.4 Mobile No.	T				Ĺ							L			<u> </u>	
1.5 Is Hearing required?	Yes					N	0	 								

Sr	Act	Tax	Type of	Order	Date	Date of	Amo	ount of Dei	mand (Rs.)	
No.		Period	order [Tax & Interest (24) / Penalty (24A) / Any Other	No.	of order / Notice	Service of order / notice	Tax	Interest	Penalty	Total
1	2	3	4	5	6	7	8	9	10	11
				<u> </u>		·				
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	<u> </u>				<u> </u>					
		Total			<u> </u>	, 		l		

# 3. Demand admitted, deposited or statutory forms received against the demand by the Appellant / Objector

Sr	Act	Tax	Type of order	Order	Date of	A	mount of De	mand (Rs.)	
No.		Period	[Tax & Interest (24) / Penalty (24A)/ Any other	No.	order/ Notice	Tax	Interest	Penalty	Total
1	2	3	4	5	6	7	8	9	10
	ļ								
				<u> </u>					
	<u> </u>							<del>  </del>	
		Total							

### 4. Amount of demand in dispute (R2-R3)

Sr	Act	Tax	Type of order	Order	Date of	Amount of Demand (Rs.)			
No.		Period	[Tax & Interest (24) / Penalty (24A)/ Any other	No.	order/ Notice	Tax	Interest	Penalty	Total
1	2	3	4	5	6	7	8	9	10
		Total							

#### 5. Payment details, if any

Sr.	Date of	Challan ID	Name of	Amount paid (Rs.)					
No.	payment		Bank Branch	Tax	Interest	Penalty	others	Total	
1	2	3	4	5	6	7	8	9	
	Total								

#### 6. Details of DVAT-39 filed

Sr No.	Act	Tax Period	Type of order [Tax & Interest (24) / Penalty (24A) / Any Other	Order / Receipt No.	Date of order / notice	Date of Service of order / notice	Period of delay
1	2	3	4	5	6	7	8
			***				
						, , , , , , , , , , , , , , , , , , , ,	

## 7. Details of the statutory forms received after framing of assessment (not accounted for in the notice of assessment)

Sr No.	Tax Period / Quarter	Type of form	State	TIN of Issuing dealer (Party)	Name of Party	Address of Party	Value of Forms (Actual)	Series No.	Form No.	Date of issue	Issuing Office
1	2	3	4	5	6	7	8	9	10	11	12
									1		
	Total										

Note—The information relating to the forms received at the time of filing objection or during the objection proceedings shall be filed for availing the benefit of the forms. Similarly, information for forms produced before Tribunal or Higher courts, shall also be filed in the above block (7), duly mentioning year, institution no. & date of the case and name of court.

## 8. Details of the rectification of mis-match of Annexure 2A/2B under DVAT after framing of assessment.

Sr. No.	Tax Period	ITC claimed	Amount of ITC mis- match as per assessment order	Amount of ITC matched after assessment order	Amount of output tax short paid as per assessment order	Amount of output tax matched after assessment order	Amount of tax paid, if any included in the Item 3 & 5 above.
1	2	3	4	5	6	7	8
	Total						

9. Details of the objection filed under section 74	9.	<b>Details</b>	ils of the	objection	filed u	nder	section	740	2
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Sr No.	Act	Receipt ID	Receipt date	Expected date of disposal	Name of Authority against whose failure to decide or to issue any assessment or order the objection is being filed
1	2	3	4	5	6

10. Detailed Committee of Objection (Association)			_
10. Detailed County of Obligation (Association)			
10. Detailed Councils of Objective (America)			4
10. Detailed County of Objects of the County of Objects of Ob			4
10 Patrilled Community of Obligation (America)			_
10. Datallad Cumunda of Obtachton / Americal / 1/1/2		L	J
10. Detailed Grounds of Objection / Appeal (point-wi	ise)		
Note – Attach separate sheet	if space is insu	ıfficient.	
	-		
11 List of all doguments/ evidence that were supply let			
11. List of all documents/ evidence that you want to b	e considered i	regarding your objection	
2.Verification			
We	harahu aalam	-1	
formation given hereinabove is true and correct to the be	est of my/our k	nly affirm and declare that	the
othing has been concealed there from.	<b>-</b>	and wronge and benef and	
ignature of Authorised Signatory			
all Name (first name, middle,		•	
rname)	•		
esignation/Status			
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ace			
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Date			
Date Day Month Year			
Day Month Year			
Day Month Year  Amendment in Form DVAT 17	said rules, in	n forms appended the	hereto i
Day Month Year  Amendment in Form DVAT 17	said rules, in	n forms appended the composition/output tax	hereto, j
Day Month Year  Amendment in Form DVAT 17	iputation of	composition/output tax	hereto, i
Amendment in Form DVAT 17 In the orm DVAT -17, in block R5 regarding of "Com"  (i) After row R5.2, following shall be R5.2(1) Any other rate	iputation of	composition/output tax	hereto,
Amendment in Form DVAT 17 In the orm DVAT -17, in block R5 regarding of "Com"  (i) After row R5.2, following shall be	iputation of	composition/output tax	hereto,

- (ii) Existing row "R5.3, composition /output tax and Sub Total (R5.1 +R5.2)" shall be omitted.
- (iii) After "row R5.4Balance carried forward from previous tax period", the following shall be inserted, namely:-
  - "R5.4(1) Less: amount deducted at source (attach TDS Certificates, downloaded from website, with form DVAT-56).

Sl. No.	Form DVAT-43 ID No.	Date	Amount
	•		

- (iv) Row R5.5 Net Tax [R5.3-R5.4] shall be substituted by R5.5 Net Tax [R5.3-R5.4-R5.4(1)]
- 5. Amendment in Annexure-2B of the return form DVAT-16 and DVAT-31.- In the said rules, in forms appended thereto, in column 27 of Annexure-2B of Form DVAT-16 and in column 27 of Form DVAT-31, the word "civil" shall be omitted.
- 6. Omission of Form DVAT-51- In the said rules, in the forms appended thereto, the form DVAT-51 shall be omitted.

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(27)/Fin.(Rev-I)/2013-14/dsVI

Dated the 05/03 2014

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 (Finance), Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
- 4. The Commissioner, Value Added Tax, Vyapar Bhawan, I.P. Estate, New Delhi.
- 5. The P.A. to the Leader of Opposition, 29, Delhi Legislative Assembly, Old Secretariat, Delhi.
- 6. The Additional Secretary (Law), Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
- 7. OSD to Chief Secretary, Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.

- 8. The Registrar, Delhi Value Added Tax Appellate Tribunal, Vyapar Bhawan, I.P. Estate, New Delhi.
- 9. VAT Officer (Policy), Department of Trade and Taxes, Government of NCT of Delhi, Vyapar Bhawan, New Delhi.
- 10. VATO (Systems).
- 11. Guard File.
- 12. Website.

(Ravinder Kumar)
Dy. Secretary VI (Finance)