

**(TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE EXTRAORDINARY)  
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
FINANCE (REVENUE-1) DEPARTMENT  
DELHI SACHIVALAYA, I.P. ESTATE: NEW DELHI-110 002**

No.F.3(21)/Fin(Rev-1)/2015-2016/dsvi/ 907

Dated the 12/11/ 2015

**NOTIFICATION**

**No. F.3(21)/Fin(Rev-I)/2015-2016** .- 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:-

**RULES**

**1. Short title and commencement.-** (1) These rules may be called the Delhi Value Added Tax ( Amendment) Rules, 2015.

(2) They shall come into force on the date of their publication in the Delhi Gazette.

**2. Amendment of rule 7.-** In the Delhi Value Added Tax Rules, 2005 (hereinafter referred to as the principal Rules), in rule 7,-

(i) in sub-rule (1), in clause (b), the following proviso shall be inserted, namely:-

“ Provided that in case of cigarettes (irrespective of form and length), the tax credit shall be reduced by 100 percents.” ; and

(ii) after sub-rule (4), the following sub-rule shall be inserted, namely:-

“(5) For the purposes of sub-section (10) of section 9 and sub-section (3) of section 10, in case of cigarettes (irrespective of form and length), the tax credit shall be reduced by  $\{(R-2)100/R\}$  percents, where R is the rate of tax applicable as per section 4.”.

**3. Amendment of Forms.-** In the principal Rules, in the Forms appended thereto, -

(i) in form DVAT 16, in Annexure-1, in field A3, after sub-field A3.7, the following sub-field shall be inserted, namely:-

A3.7.1 Tax credit disallowed on account of sale made under section 8(1) of Central Sales Tax Act. [Section 9(10)]										
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By order and in the name of the Lt. Governor  
of the National Capital Territory of Delhi,

(A. K. Singh)  
Dy. Secretary VI (Finance)

No.F.3(21)/Fin(Rev-1)/2015-2016/dsvi/907

Dated, the 14/11 2015

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 (Finance), Government of NCT of Delhi, Delhi Sachivalaya, New Delhi.
3. Pr. Secy(Law), Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi
4. Secretary to the Hon'ble Lieutenant Governor, Delhi
5. Secretary to the Hon'ble Chief Minister, Government of NCT of Delhi, Delhi Sachivalaya, New Delhi
6. The Commissioner, Value Added Tax, Vyapar Bhawan, I.P. Estate, New Delhi.
7. The Secretary to Finance Minister, Govt. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi
8. The P.A. to Leader of Opposition, 29, Delhi Legislative Assembly, Old Sectt. 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. Guard File.
13. Website

(A.K.SINGH)  
Dy. Secretary VI (Finance)