

**(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(23)/Fin(Rev-1)/2015-2016/dsvi/

Dated: the \_\_\_\_\_ 2015

**NOTIFICATION**

**No.F.3(23)/Fin(Rev-1)/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 be deemed to have come into force with effect from 1<sup>st</sup> April, 2014.

2. **Amendment of rule 35.**- In the Delhi Value Added Tax Rules, 2005, in rule 35, in sub-rule (2), after the proviso and before explanation, the following new proviso shall be inserted, namely:-

“Provided further that the Commissioner may admit an application for refund or an additional or a revised application for refund, as the case may be, under section 41, from the Embassies, High Commissions and International Organisations listed in the entry at serial No. 1 of the Sixth Schedule, upto a period of one year from the end of relevant quarter, subject to his satisfaction about existence of sufficient cause preventing submission of a true and correct application for refund within the time limit of three months from the end of relevant quarter.”

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(23)/Fin(Rev-1)/2015-2016/dsvi/ 914

Dated: the 16/11 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)