

**(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(25)/Fin(Rev-I)/2015-2016/dsvi/ 954

Dated: 18/12/15

**NOTIFICATION**

**No.F.3(25)/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:-

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), for the existing proviso, the following proviso shall be substituted, namely:-

“ Provided that in case of following goods, the tax credit shall be reduced by 100 percents:

- (i) Un-manufactured tobacco, tobacco and tobacco products in all forms such as cigarettes (irrespective of form and length), chewing tobacco, gutkha, cigars, hooka tobacco, khaini, zarda, surti, bidis etc.;
- (ii) All kinds of lubricants. ” ; and

(ii) for sub-rule (5), the following sub-rule shall be substituted, namely:-

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

- (i) Un-manufactured tobacco, tobacco and tobacco products in all forms such as cigarettes (irrespective of form and length), chewing tobacco, gutkha, cigars, hooka tobacco, khaini, zarda, surti, bidis etc.;
- (ii) All kinds of lubricants. ” .

3. **Amendment of rule 43.**-In the principal Rules, in rule 43, for sub-rule (1), the following sub-rule shall be substituted, namely:-

“(1) The owner, driver or person in charge of the goods vehicle shall carry the Transport Receipt in Form DVAT-32, sale invoice or delivery note in Form DVAT-33, export declaration in Form DVAT-34 or import declaration in Form DVAT-35 or transit slip in Form DVAT 35A, as the case may be and any other document as may be required by the Commissioner by way of a notification in the Official Gazette in the form and manner as specified in such notification.”.

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(25)/Fin(Rev-I)/2015-2016/dsvi/954

Dated: 18/12/15

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)