

**OFFICE OF THE COMMISSIONER, VAT  
DEPARTMENT OF TRADE AND TAXES  
GOVERNMENT OF N.C.T. OF DELHI  
VYAPAR BHAWAN, NEW DELHI**

No.29/CDVAT/2013/185

Dated: 18-7-2013

J.M.C. CHEV (JV)  
Shahdara, CBD Ground, Behind  
Karkarduma Court, Delhi

**RECTIFICATION ORDER**

(Under section 74B of the DVAT Act, 2004)

In partial modification to this office order of even no. dated 08.07.2013 vide which a lower deduction certificate of TDS @1% was granted to J.M.C. CHEV (JV) on the application dated 02.01.2013 filed under section 36A of the Delhi Value Added Tax Act, 2004. But due to typographical mistake in Para 5 of the said order, the rate of deduction of TDS was inadvertently mentioned as 0.25% instead of 1%, while directing the Delhi Metro Rail Corporation Limited.

As the mistake is apparent on record, so the rectification is made and Delhi Metro Rail Corporation Limited is directed to deduct TDS @1% on the gross value of the balance payment to be made to the said applicant. However, the other contents of the order dated 08.07.2013 shall remain unchanged.

**(Prashant Goyal)**  
**Commissioner, VAT**

Copy for information and necessary action to:

1. Applicant

2. Delhi Metro Rail Corporation Limited, 5<sup>th</sup> Floor, Metro Bhawan, Fire Brigade Lane, Barakhambha Road, New Delhi-110001
3. Addl. Commissioner (Law & Judicial)
4. Joint Commissioner (Special Zone)
5. Joint Commissioner (System)
6. Value Added Tax Officer (Policy Branch)
7. Guard File

**(Prashant Goyal)**  
**Commissioner, VAT**