

(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(30)/Fin(Rev-1)/2015-16/dsvi/ 12/

Dated: 12/4/2016

NOTIFICATION

No.F.3(30)/Fin(Rev-1)/2015-16/ .- 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, 2016.

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

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

(1) in Form DVAT 16-

(a) in the instructions appended to field R12, for the instruction at Sl. No. 4, the following instructions shall be substituted, namely :-

“Transmit (i) quarter wise and invoice wise Purchase and Sales data maintained in Form DVAT-30 and 31 OR (ii) quarter wise and dealer wise summary of purchase and sales in Annexure-2A and 2B appended to this Form. Purchase/Sale made from un-registered dealers may be entered in one row for a quarter. However, person wise details including PAN (Permanent Account Number) are required to be furnished in respect of sales made to unregistered dealers/persons, wherever these details have been obtained by the seller in compliance to the provisions under the Income Tax Act, 1961. Similarly, the unique ID (i.e. GEID) allocated to Government Departments/organizations is required to be mentioned in respect of sales made to Government Departments/organizations. Further, the sale detail of goods sold to Embassies/Organizations specified in Sixth Schedule should be reported invoice wise in case opted for Form DVAT-30 and 31 or Embassies/Organizations wise, if opted for Annexure 2A and 2B, as the case may be.”;

(b) in Annexure 2A, in the Table, after column 5 and before column 6, the following columns shall be inserted, namely:-

“

Description of goods/items	Goods/item code
5A	5B

”;

(c) in Annexure 2A(1), in the Table, after column 5 and before column 6, the following columns shall be inserted, namely:-

“

Description of goods/items	Goods/item code
5A	5B

”; and

(d) in Annexure-2B, -

(i) in the Table, in the title row, for the title in column 3, the following title shall be substituted, namely:-

“Buyer’s TIN/Embassy/Organisation Regn. No./PAN/GEID”;

(ii) after column 5 and before column 6, the following columns shall be inserted, namely:-

“

Description of goods/items	Goods/item code
5A	5B

”; and

(iii) for the footnote appended to the Table, the following footnote shall be substituted, namely:-

“Note :- Data in respect of sales to unregistered dealers (except where PAN of buyer is obtained) may be consolidated tax rate wise for each Quarter. Data of Embassies/Organisations listed in Sixth Schedule shall be provided entity wise.”.

(2) in Form DVAT 17-

(a) in the instructions appended to field R11, for the instructions at Sl. No. 4, the following instructions shall be substituted, namely :-

“Transmit (i) quarter wise and invoice wise Purchase and Sales data maintained in Form DVAT-30 and 31 OR (ii) quarter wise and dealer wise summary of purchase and sales in Annexure-2A and 2B appended to this Form. Purchase/Sale made from un-registered dealers may be entered in one row for a quarter. However, person wise details including PAN (Permanent Account Number) are required to be furnished in respect of sales made to unregistered dealers/persons, wherever these details have been obtained by the seller in compliance to the provisions under the Income Tax Act, 1961. Similarly, the unique ID (i.e. GEID) allocated to Government Departments/organizations is required to be mentioned in respect of sales made to Government Departments/organizations. ”;

(b) in Annexure 2A, in the Table, after column 5 and before column 6, the following columns shall be inserted, namely:-

“

Description of goods/items	Goods/item code
5A	5B

”;

(c) in Annexure 2A(1), in the Table, after column 5 and before column 6, the following columns shall be inserted, namely:-

“

Description of goods/items	Goods/item code
5A	5B

”;

and

(d) in Annexure-2B, -

(iv) in the Table, in the title row, for the title in column 3, the following title shall be substituted, namely:-

“Buyer’s TIN/ PAN/GEID”; and

(v) after column 4 and before column 5, the following columns shall be inserted, namely:-

“

Description of goods/items	Goods/item code
4A	4B

”;

(3) in Form DVAT 30, in the Table, after column 5 and before column 6, the following columns shall be inserted, namely:-

“

Description of goods/items	Goods/item code
5A	5B

”.

(4) in Form DVAT 31, in the Table,-

(a) in the title row, for the title in column 3, the following title shall be substituted, namely:-

“Buyer’s TIN/Embassy/Organisation Regn. No./PAN/GEID”; and

(b) after column 5 and before column 6, the following columns shall be inserted, namely:-

Description of goods/items	Goods/item code
5A	5B

”;

By order and in the name of the Lt. Governor of
the National Capital Territory of Delhi

(MANOJ KUMAR)
Dy. Secretary (Finance)

No.F.3(30)/Fin(Rev-I)/2015-16/dsvi/1d1

Dated: 12/4/2016

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

(MANOJ KUMAR)
Dy. Secretary (Finance)