

(TO BE PUBLISHED IN PART –IV OF THE DELHI GAZETTE EXTRAORDINARY)
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
(DEPARTMENT OF LAW, JUSTICE AND LEGISLATIVE AFFAIRS)
8TH LEVEL, C-WING, DELHI SECRETARIAT, NEW DELHI

No. F.14(12)/LA-2016/ cons2law/77-86

Dated 05th July, 2016

NOTIFICATION

NO. F.14(12)/LA-2016/ cons2law/77-86 The following Act of the Legislative Assembly of the National Capital Territory of Delhi received the assent of the Lt. Governor of Delhi on the 24th June, 2016 and is hereby published for general information:-

**"THE DELHI VALUE ADDED TAX (AMENDMENT) ACT, 2016
(DELHI ACT 03 OF 2016)**

(As passed by the Legislative Assembly of the National Capital Territory of Delhi on the 13th June, 2016)
[24th June, 2016]

An Act to further amend the Delhi Value Added Tax Act, 2004 (3 of 2005).

BE it enacted by the Legislative Assembly of the National Capital Territory of Delhi in the Sixty-seventh year of the Republic of India as follows:-

1. Short title, extent and commencement.- (i) This Act may be called the Delhi Value Added Tax (Amendment) Act, 2016.

(ii) It extends to the whole of the National Capital Territory of Delhi.

(iii) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act.

2. Amendment of section 3.- In the Delhi Value Added Tax Act, 2004 (hereinafter referred to as the principal Act), in section 3, after sub-section (10), the following sub-section shall be inserted, namely:-

"(11) Notwithstanding anything contained in this Act to the contrary, the Government may by notification specify the goods on which a person shall pay tax in advance at the rates notified by the Government but not exceeding the rates applicable on such goods under this Act, when he imports such goods into the National Capital Territory of Delhi from a place outside India, subject to such conditions as may be specified in the notification. The aforesaid payment of tax in advance shall be counted towards the final tax liability of the taxable person:

Provided that the Government may by notification exempt any person or class of persons from payment of tax in advance or reduce the rate of payment of tax in advance subject to such conditions as may be notified:

Provided further that if on an application made by a person the Commissioner or an officer authorized by him, after verifying all aspects of the case, arrives at a decision that such

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person should be exempted from payment of tax in advance or that the rate of payment of tax in advance should be reduce for such person, he may do so and impose such terms and conditions on such person as he may deem fit.

Explanation.- The person, who imports goods into the National Capital Territory of Delhi, shall pay tax in advance, on the presumption that such goods are meant for the purpose of sale or for use in manufacture or processing of goods meant for sale, unless, it is proved otherwise by such person. It is further presumed, unless it is proved otherwise by such person, that such goods or any product manufactured therefrom shall not be sold below the price at which such goods have been purchased and imported.”.

3. Amendment of section 29.- In the principal Act, in section 29, after sub-section (1), and before the Explanation 1 clause, the following sub-section shall be inserted, namely:-

“(2) The Commissioner may by notification in the official gazette, require any dealer or class of dealers to file the returns only through electronic mode appending digital signatures or any other electronic identification process and with effect from such date as may be specified therein.”.

4. Insertion of new section.- In the principal Act, after section 50, the following new section shall be inserted, namely:-

“50A Electronic communication of sale information.- (1) the Government may by notification in the official gazette require any dealer or class of dealers to install such physical compliance devices or software, as may be considered necessary for instantaneous communication of the information of sale invoices to the Commissioner.

(2) The cost of equipment and installation of the device and software, as may be required under sub-section (1), shall be borne by the dealer.”.

5. Amendment of section 86.- In the principal Act, in section 86, in sub-section (10), for the words “ten thousand rupees”, the words “one thousand rupees” shall be substituted.

6. Insertion of new section.- In the principal Act, after section 91, the following new section shall be inserted, namely:-

“91A Special Courts and Public Prosecutor .- (1) Notwithstanding anything contained in this Act to the contrary, the Government may, if considers expedient or necessary, constitute, by notification in the Official Gazette, a Special Court with the concurrence of the Chief Justice of the Delhi High Court for the purposes of the trial of offences under this Act.

(2) For the Special Court, the Government shall appoint a person to be the Public Prosecutor and may appoint more than one person to be the Additional Public Prosecutors.”.

7. Amendment of section 92.- In the principal Act, in section 92, after sub-section (2), the following sub-section shall be inserted, namely:-

“(3) Every officer or person so authorized shall, upon investigation of the offence, submit a report to the Commissioner with the recommendations for sanctioning prosecution or otherwise and the Commissioner, shall, then take a decision as to whether prosecution is essentially required in the matter and if so, the authorized officer shall launch prosecution

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before the Metropolitan Magistrate having jurisdiction over the area or before a court specially designated by the government for the purpose.”.

8. Amendment of section 93.- In the principal Act, in section 93, in sub-section (1) the following proviso shall be inserted, namely:-

“ Provided that the composition of offence shall not apply in case of second and subsequent offence of the same nature.”.

9. Amendment of section 107.- In the principal Act, in section 107, for the words, symbols and digits “under the ‘Act’, for any period ending before first day of April, 2013”, the words and symbols “already assessed under section 32 or section 33 of the Act , as the case may be, before a period of at least one year from introduction of such Amnesty Scheme” shall be substituted.



(O.P. Mishra)

Addl. Secretary (Law, Justice & L.A.)