(TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE EXTRAORDINARY) GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI FINANCE (REVENUE-I) DEPARTMENT DELHI SACHIVALAYA, I. P. ESTATE: NEW DELHI-110002

No. F.3(2)Fin(Rev-I)/2014-2015/DS-VI/784

Dated 07/08/2014

NOTIFICATION

No. F.3(2)Fin(Rev-I)/2014-2015.- In exercise of the powers conferred by sub-sections 3 and 4 of section 13 of the Central Sales Tax Act, 1956 (74 of 1956), the Lt. Governor of the National Capital Territory of Delhi, hereby, makes the following rules further to amend the Central Sales Tax (Delhi) Rules, 2005, namely:

- **1. Short title and commencement.** (1) These rules may be called the Central Sales Tax (Delhi) Amendment Rules, 2014.
 - (2) They shall come into force on the date of their publication in the Delhi Gazette.
- **2. Insertion of Rule 10B and 10C** In the Central Sale Tax (Delhi) Rules, 2005, (hereinafter referred to as the said rules), after rule 10A, the following shall be inserted, namely:-
 - "10B- Application for Refund.- (1) Application for refund arising out of a judgment of a Court or Tribunal or Value Added Tax authorities shall be filed in Form 12. A certified copy of such judgment or order shall be attached with the refund claim.
 - (2) The application for refund shall be processed in the manner prescribed under the Delhi Value Added Tax Act, 2004 and rules framed thereunder.
 - **10C-** Making of payment of tax, interest or penalty etc.-Payment of tax, interest, penalty or any other amount due under the Central Sales Tax Act, 1956 or rules framed thereunder shall be made in Form 13 in the manner prescribed under the Delhi Value Added Tax Act, 2004 and rules framed there under."
- **3. Insertion of Form 12 and 13** In the said rules, in forms appended thereto after Form 11, the following Form shall be inserted, namely:-

"Department of Trade and Taxes Government of NCT of Delhi

Form 12

[See Rule 10B]

The Central Sales Tax (Delhi) Rules, 2005 Application for Refund

1. TIN																					
2. Full Name of Dealer																					
3. Address																					
		+ +			-																
4. Mobile No.		+ +																			
4. WIODIIC IVO.		1 1									I				<u> </u>						ļ
5. Amount of refund claim	ned																				
6. Ground for claiming re	fund																				
(Attach copy of supporting documents)																					
7. Year and Tax period to which refund relates																					
0.7																					
8. Details of Bank Account																					
(i) Account No.																					
(ii) Bank Account type (iii) Operated in the name of																					
(iv) Name and address of the Bank / Branch																					
(v) MICR No.																					
(vi) IFSC																					
9. Verification																					
I/Wehereinabove is true and correct	et to the	best o	f mx/	our l	nowl	here	by so	olem Lbol	nly :	attır nd n	m ai	nd de	eclar	e tha	at th	e int	orm	atıoı ərə f	n giv	en	
incremation is true and correct	it to the	ocsi o	i iiiy/	oui n	iiowi	cuge	anc	i UCI	ici a	iiu i	oun	ng n	as o	CII	JOHC	carc	u un	CIC 1.	i Oiii.		
Signature of Authorised Signa																					
Full Name (first name, midd	lle, surn	ame)																			
Designation/Status																					
Place																					
Date Day	M	onth		Year																	

Note – Attach copy of judgement / order in case the refund arises due to judgement of a Court or Tribunal or an order of any Value Added Tax Authority.

Department of Trade and Taxes Government of NCT of Delhi

Form 13

[See Rule 10C]

The Central Sales Tax (Delhi) Rules, 2005 Challan for Central Sales Tax

Part A – (Copy to be retained in the Treasury)

Reserve Bank of India / State Bank of India/other Public Sector Banks at.....(Branch) for the period fromto..... **Credited:** Consolidated Fund of NCT of Delhi **Head:** 0040, Sales Tax Receipts – Central Sales Tax 1. Registration No. (TIN) 2. Full Name of Dealer **3.** Dealer's address Building Name/ Number Area/ Road Locality/ Market Pin Code **4.** Payment on account of Amount (Rs.) (i) Tax (ii) Interest (iii) Penalty (iv) Others Total Total amount paid (in words): Rupees _____ Signature of depositor Name Designation / Status (Eg. Manager, Partner, etc.) Date (mm/dd/yy) FOR USE IN TREASURY Received payment of Rs.....(Rupees.....) Date of entry.....

ACCOUNTANT

TREASURY

SEAL

Part B – (Copy to be sent to the Value Added Tax Authority by the Treasury)

Reserve Bank of India / State Bank of India/other Public Sector Banks at.....(Branch) for the period fromto.... Credited: Consolidated Fund of NCT of Delhi Head: 0040, Sales Tax Receipts - Central Sales Tax **1.** Registration No. (TIN) 2. Full Name of Dealer **3.** Dealer's address Building Name/ Number Area/ Road Locality/ Market Pin Code 4. Payment on account of Amount (Rs.) (i) Tax (ii) Interest (iii) Penalty (iv) Others Total Total amount paid (in words): Rupees __ Signature of depositor Name Designation / Status (Eg. Manager, Partner, etc.) Date (mm/dd/yy) FOR USE IN TREASURY Received payment of Rs.....(Rupees....)

Date of entry.....

ACCOUNTANT

TREASURY

SEAL

Part C-(Copy to be attached by the dealer alongwith return/application)

Reserve Bank of India / State Bank of India/other Public Sector Banks at.....(Branch) for the period fromto..... Credited: Consolidated Fund of NCT of Delhi Head: 0040, Sales Tax Receipts - Central Sales Tax 1. Registration No. (TIN) 2. Full Name of Dealer **3.** Dealer's address Building Name/ Number Area/ Road Locality/ Market Pin Code 4. Payment on account of Amount (Rs.) (i) Tax (ii) Interest (iii) Penalty (iv) Others Total Total amount paid (in words): Rupees _ Signature of depositor Name Designation / Status (Eg. Manager, Partner, etc.) Date (mm/dd/yy)

FOR USE IN TREASURY

Received payment of Rs	(Rupees)
Date of entry	
	TREASURY
SEAL	

ACCOUNTANT

(Part D – Copy to be retained by the dealer)

Locality/ Market

Pin Code

4. Payment on account of		Amount (Rs.)												
(i) Tax														
(ii) Interest														
(iii) Penalty														
(iv) Others														
Total														

Total amount paid (in words): Rupees _____

Signature of depositor	
Name	
Designation / Status (Eg. Manager, Partner, etc.)	
Date (mm/dd/yy)	/

FOR USE IN TREASURY

Received payment of Rs	.(Rupees)
Date of entry	

TREASURY

SEAL

ACCOUNTANT

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

(Ravinder Kumar)
Dy. Secretary VI (Finance)

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 to the Hon'ble Lieutenant Governor, Delhi.
- 3. The Principal Secretary (Finance), Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
- 4. The Commissioner, Value Added Tax, Vyapar Bhawan, I.P. Estate, New Delhi.
- 5. The Additional Secretary (Law), Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
- 6. OSD to Chief Secretary, Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
- 7. The Registrar, Delhi Value Added Tax Appellate Tribunal, Vyapar Bhawan, I.P. Estate, New Delhi.
- 8. VAT Officer (Policy), Department of Trade and Taxes, Government of NCT of Delhi, Vyapar Bhawan, New Delhi.
- 9. VATO (Systems).
- 10. Guard File.
- 11. Website.

(Ravinder Kumar)
Dy. Secretary VI (Finance)