

(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)/2014-15/dsVI/605

Dated the 17/6/ 2014

NOTIFICATION

No.F.3(2)/Fin(Rev-I)/2014-15/dsVI/ .- 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 to further 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 (Second Amendment) Rules, 2014.

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

2. Amendment of rule 57A.- In the principal Rules, in rule 57A, for sub-rule (2) the following shall be substituted, namely:-

“Every memorandum of appeal shall be accompanied by a fee prescribed in Annexure I of these rules.”

3. Amendment of Annexure-1 – In the principal Rules, for Annexure-1 appended thereto the following shall be substituted, namely:

“Annexure 1

PRESCRIBED FEES

Sr. No.	Description	Amount (in Rupees)	Manner of payment
1	2	3	4
1.	Application for Registration	1000	Fee to be paid in the manner prescribed in rule 31
2.	Request for duplicate of certificate of registration	200	do
3.	Inspection of documents	200	do
4.	Making copies of documents in the Commissioner's possession: per page	100	do
5.	Submitting an objection / appeal	100	do
6.	Any other application	100	do
7.	Application for determination of a specific question under section 84	1000	do
8.	Application for enrolment as a value added tax practitioner	10000	do
9.	On Vakalatnama or Mukhtiamnama	25	Court fee stamps

4. **Amendment of Form DVAT 16.-** In the principal Rules, in Form DVAT -16

(a) After R2.4 the following shall be inserted, namely:-

R2.5 Have you obtained TAN	Yes/ No							
R2.6 If Yes in R2.5, indicate TAN								

(b) After block R11, the following shall be inserted, namely:-

"R11(1) - Tax payable due to tax deficiency admitted and declared during the course of proceedings under section 60.

(Amount in Rs.)

Year	Tax Period	Turnover	Tax	Interest	Penalty	Others	Total
1	2	3	4	5	6	7	8

R11(2) – Amount deposited with respect to R11(1)

Sl. No.	Date of Deposit	Challan No.	Name of Bank and Branch	Amount (in Rs.)
1	2	3	4	5

(c) After Annexure 2A, the following shall be inserted, namely: -

"Annexure – 2A(1)
(See instruction 9)

Summary of purchase/Inward branch transfer made during the preceding tax period but received during the current tax period out of purchases mentioned in Annexure 2A (Quarter wise)

(To be filed along with return)

TIN :

Name of the Dealer :

Purchase for the tax period : From _____ to _____

Summary of Purchase (As recorded in DVAT-30)

(All amounts in Rupees)

Sr. No.	Quarter & Year	Seller's TIN	Seller's Name	Rate of Tax under DVAT Act (for all columns)
1	2	3	4	5

Inter-State Purchase/Stock Transfer/Import not eligible for credit of input tax					
Import from Outside India	High Sea Purchase	Capital Goods purchased against C-Forms	Goods (Other than capital goods) purchased against C-Forms	Purchase against H-Form (other than Delhi dealers)	Purchases without Forms
6	7	8	9	10	11

Inter-State Purchase/Stock Transfer/Import not eligible for credit of input tax			
Inward Stock Transfer (Branch) against F-Form	Inward Stock Transfer (Consignment) against F-Form	Own goods received back after job work against F-Form	Other dealers goods received for job work against F-Form
12	13	14	15

Local Purchases not eligible for credit of input tax				
Purchase From Unregistered dealer	Purchases from Composition Dealer	Purchase of Non-creditable goods (Schedule-VII)	Purchase of Tax free goods	Purchase of labour & services related to Works Contract
16	17	18	19	20

Local Purchases not eligible for credit of input tax				
Purchase against tax invoices not eligible for ITC *	Purchase of Goods against retail invoices	Purchase of Petrol & Diesel from Oil Marketing Companies in Delhi	Purchase from Delhi dealers against Form-H	Purchase of Capital Goods (Used for manufacturing of non-creditable goods)
21	22	23	24	25

Local Purchases eligible to credit of input tax					
Capital Goods		Others (Goods)		Others (Works Contract)	
Purchase Amount (excluding VAT)	Input Tax Paid	Purchase Amount (excluding VAT)	Input Tax Paid	Purchase Amount (excluding VAT)	Input Tax Paid
26	27	28	29	30	31

Note: - Data in respect of unregistered dealers may be consolidated tax rate wise for each Quarter.

- * will include purchase of DEPB (for self-consumption), consumables goods & raw material used for manufacturing of tax free goods in Column No.21.

Signature of Dealer /Authorized Signatory**

(d) after instruction No.7, the following shall be inserted, namely:-

"8. Provide details of amount deposited consequent to proceedings under section 60 to seek remission of penalty under sub section (6) of section 87 of the Act or even otherwise in block R11 (1) and R11(2).

9. Provide details of goods purchased, and reported in Annexure -2A, during preceding tax period but received during the current tax period in Annexure 2A(1). The format of Annexure 2A(1) shall be similar to Annexure 2A. If you have uploaded invoice wise details of purchases in Annexure-2A, then such uploading is not necessary, provided the corresponding seller(s) have also uploaded invoice wise sale details of the transactions."

5. **Amendment in Form DVAT 17.-** In the principal Rules, in Form DVAT –17, the following shall be inserted, namely: -

- (i) in Part A,
(a) after row R2.4, the following shall be inserted, namely: -

R2.5 Have you obtained TAN	Yes/ No							
R2.6 If Yes in R2.5, indicate TAN								

- (b) after block R9, the following shall be inserted, namely: -

“R 9(1) - Tax payable due to tax deficiency admitted and declared during the course of proceedings under section 60:

(Amount in Rs.)

Year	Tax Period	Turnover	Tax	Interest	Penalty	Others	Total
1	2	3	4	5	6	7	8

R9 (2) – Amount deposited with respect to 9(1)

Sl. No.	Date of Deposit	Challan No.	Name of Bank and Branch	Amount (in Rs.)
1	2	3	4	5

- (ii) in Part B
(a) after row R2.4, the following shall be inserted, namely: -

R2.5 Have you obtained TAN	Yes/ No							
R2.6 If Yes in R2.5, indicate TAN								

- (b) after block R9, the following shall be inserted, namely: -

“R9(1) - Tax payable due to tax deficiency admitted and declared during the course of proceedings under section 60”

(Amount in Rs.)

Year	Tax Period	Turnover	Tax	Interest	Penalty	Others	Total
1	2	3	4	5	6	7	8

R9 (2) – Amount deposited with respect to 9(1)

Sl. No.	Date of Deposit	Challan No.	Name of Bank and Branch	Amount (in Rs.)
1	2	3	4	5

(c) After Annexure 2A, the following shall be inserted, namely: -

"Annexure – 2A(1)
(See instruction 7)

Summary of purchase / Inward branch transfer made during the preceding tax period but received during the current tax period out of purchases mentioned in Annexure 2A (Quarter wise)
(To be filed along with return)

TIN: Name of the Dealer:
Address: Purchase for the tax period: From ___ to ___

Summary of Purchase (As recorded in DVAT-30)

(All amounts in Rupees)

S. No.	Quarter & Year	Seller's TIN	Seller's Name	Rate of Tax under DVAT Act and applicable rate of composition if works executed through sub-contractor.
1	2	3	4	5

Turnover of Purchases in Delhi					
Purchases against tax invoice/retail invoice	Exempted goods	Purchases from Unregistered Dealer	Works contract executed by sub-contractor		Total Purchases including Tax
			Sub contractors under composition scheme (CC 01)	Sub contractors paying tax as per Section 3 of the Act	
6	7	8	9(a)	9(b)	10

Inter State Purchases/Stock Transfer				
Purchases against 'C' Form	Inward Stock Transfer against 'F' Form	Import from Outside India	Others (not supported by forms)	Total (including tax)
11	12	13	14	15

Note:- Data in respect of unregistered dealers may be consolidated tax rate wise for each quarter.

Signature of Dealer /Authorized Signatory "

- (d) after instruction No.5, the following shall be inserted, namely:-
- "6. Provide details of amount deposited consequent to proceedings under section 60 to seek remission of penalty under sub section (6) of section 87 of the Act or even otherwise in block R9 (1) and R9(2) in both parts of the return.
7. Provide details of goods purchased, and reported in Annexure -2A, during preceding tax period but received during the current tax period in Annexure 2A(1). The format of Annexure 2A(1) shall be similar to Annexure 2A. If you have uploaded invoice wise details of purchases in Annexure-2A, then such uploading is not necessary, provided the corresponding seller(s) have also uploaded invoice wise sale details of the transactions."

6. Amendment in Form DVAT-48 - In Form DVAT-48, after Sr. No. 3, the following shall be inserted, namely:-

3(a) Have you also obtained TIN?	Yes/ No										
3(b) If Yes in 3(a), indicate TIN											

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

(Ravinder Kumar)
Deputy Secretary-VI (Finance)

No.F.3(2)/Fin(Rev-I)/2014-15/dsVI/ 605

Dated the 17/6/ 2014

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. OSD to Chief Secretary, Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
4. The Principal Secretary (Finance), Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
5. The Commissioner, Value Added Tax, Vyapar Bhawan, I.P. Estate, New Delhi.
6. The Additional Secretary (Law), 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)
Deputy Secretary-VI (Finance)