OUR MOTTO: PUTTING PEOPLE FIRST

OUR MESSAGE: VALUE ADDED TAX IS YOUR MONEY FOR YOUR CITY

OUR MISSION:

• A courteous, helpful and citizen-friendly attitude towards people.
• Sustained efforts to improve the standards and quality of service
• To seek cooperation of citizens for obedience and implementation of the laws.

OUR VISION: BHAGIDARI:

• YOUR TAX MONEY CONTRIBUTES TO THE GROWTH AND DEVELOPMENT OF DELHI, MAKING IT A WORLD CLASS CITY

WE EXPECT:

• YOU PAY TAX AND INSIST ON OBTAINING INVOICE FROM THE SELLER.
• EVERY DEALER ISSUES INVOICE TO THE BUYER, COLLECTS TAX AND PAYS IT TO THE GOVERNMENT TIMELY.

1. DELHI VALUE ADDED TAX (DVAT) ACT, 2004. Salient Features:

• DVAT is a multi-stage tax on sale of goods, work contract, lease and hire purchase in Delhi.

• MECHANISM:

• Taxable Sales \times Tax Rate = Tax charged on Sales
• Tax charged on Sales = Output Tax
• Tax paid on Purchases = Input Tax
• Net Tax (if positive) = Tax payable
- **Net Tax (if negative)** = **Tax Refundable**

All interstate transactions are governed by the Central Sales Tax (CST) Act, 1956. You can offset your CST liability against excess tax credit available under DVAT.