

Manual – 5

Rules, Regulations, Instructions, Manual and Records for Discharging Functions [Section 4(1)(b)(v)]

<u>Name/Title of the document</u>	<u>Type of the document</u>
❖ Delhi Value Added Tax Act, 2004 and Delhi Value Added Tax Rules, 2005	Act Rules
❖ Delhi Sales Tax Act, 1975 and Delhi Sales Tax Rules, 1975	Act Rules
❖ Delhi Tax on Entry of Motor Vehicles Into Local Areas Act, 1994 and Delhi Tax on Entry of Motor Vehicles Into Local Areas Rules, 1994	Act Rules
❖ Delhi Sales Tax on Works Contract Act, 1999 and Delhi Sales Tax on Works Contract Rules, 1999	Act Rules
❖ Delhi Sales Tax on Right to use Goods Act, 2002 and Delhi Sales Tax on Right to use Goods Rules, 2002	Act Rules
❖ Delhi Sales Tax (Appellate Tribunal) Regulation, 1975 Regulation	

Brief Write-up on the document

The DVAT Act, 2004 is a newly enacted Act, in force w.e.f. 1st April, 2005 in Delhi, which has replaced the now repealed following Acts:-

- Delhi Sales Tax Act, 1975 (Act 43 of 1975)
- Delhi Tax on Entry of Motor Vehicles into local areas Act, 1994 (Delhi Act 4 of 1995)
- Delhi Sales Tax on Works Contract Act, 1999 (Delhi Act 9 of 1999)
- Delhi Sales Tax on Right to use Goods Act, 2002 (Delhi Act 13 of 2002).

Delhi Value Added Tax Act, 2004 is a tax system where tax has to be levied at every stage of transfer of goods however only on the portion of value addition. The essence of VAT is to simply tax value addition portion by avoiding double taxation at every stage of transfer of goods. This Act abolishes classification of goods as First Point and Last Point as the tax will be charged at every stage of sale. There is no provision of any local sale or purchases in Delhi, in this Act, against statutory forms. All statutory forms meant for local sales/purchases, therefore, have been abolished with the introduction of this Act. However, there will be no effect of this Act on the interstate transactions and Central Sales Tax Act provisions and statutory forms like 'C', 'D', 'E-I', 'E-II', 'F' and 'H' forms will remain in operation.

The dealers who are registered under Delhi Sales Tax Act, 1975, Delhi Sales Tax on Works Contract Act, 1999 and Delhi Sales Tax on Right to use Goods Act, 2002 will automatically get registration under Delhi Value Added Tax, 2004.

The new Act reposed a great faith on the business community by introducing the concept of self assessment, automatic refund, allowing set-off on account of Central Sales without insisting for statutory forms etc. The new Act does not ask for separate VAT audit as the tax audit performed under Income Tax Act would suffice for VAT Act also.

From where one can get a copy of rules, regulations, instructions, manual and records

The Acts, rules, regulations and notifications are published in the Delhi Gazette and may be available from the Directorate of Information and Publicity, Block -9, Old Sectt., Delhi-110054. These are also available in the library of the department of Trade and Taxes for consultation purposes. Priced private publications on the above subject are also readily available in the market.

Copies of instructions, manual and records may be available in the library of the department of Trade and Taxes.

Fee charged by the department for a copy of rules, regulations, instructions, manual and records (if any)

For public awareness, the department has got published various pamphlets and study material in the form of small booklets on DVAT Act which are being supplied free of cost. No priced publication of Act, Rules, Regulations, Notifications, Manuals etc., however, is available since the department, as on date, does not have any such provision/facility of publishing, printing and selling such material. All such material is available on the department's website – www.dvat.gov.in

**Rules, Regulations, Instructions, Manual and Records
for Discharging Functions
[Section 4(1)(b)(v)]**

Name Title and Types of the document

1. Goods and Service Tax Act/Rules 2017
2. Central Goods and Service Tax Act/Rules 2017
3. Interstate Goods and Service Tax Act/Rules 2017
4. Union Territory Goods and Service Tax Act/Rules 2017
5. Goods and Service Tax (Compensation to the states) Act/Rules 2017
6. Delhi Goods and Service Tax Act Notification 2017

The Act came into effect on 1st July 2017; Goods & Services Tax Law in India is a comprehensive, multi-stage, destination-based tax that is levied on every value addition. In simple words, Goods and Service Tax (GST) is an indirect tax levied on the supply of goods and services. The dealers who are registered under Delhi Value Added Tax, 2004 have already been migrated into GST. The new Act reposed a great faith on the business community by introducing the concept of online transactions.

**From where one can get a copy of rules,
regulations, instructions, manual and records**

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**Fee charged by the department for a copy of rules,
regulations, instructions, manual and records (if any)**

For public awareness, the department has got published various pamphlets and study material in the form of small booklets on GST Act, 2017 and delivered to all market associations at the time of implementation of this Act, which are being supplied free of cost. No priced publication of Act, Rules, Regulations, Notifications, Manuals etc., however, is available since the department, as on date, does not have any such provision/facility of publishing, printing and selling such material. All such material is available on the department's website – www.dvat.gov.in.

GST facilitation centre has already been opened at 1st Floor, Department of Trade & Taxes with two dedicated phone lines for facilitation centre 237054430-431 to facilitate the traders for resolving difficulties regarding major issues of GST.

Help desk also made functional with toll free nos.155055 and 1800110066.