

Manual – 6

A statement of the categories of documents that are held by it or under its control

[Section 4(1)(b)(vi)]

Sl. No.	Category of the document	Name of the document and its introduction in one line	Procedure to obtain the document	Held by / under control of
1.	Act	Delhi Value Added Tax Act, 2004	i. In the form of a copy of the Delhi Gazette from the Directorate of Information and Publicity. ii. In the form of priced private publication from the market.	
2.	Rules	Delhi Value Added Tax Rules, 2005		
3.	Act	Delhi Sales Tax Act, 1975		
4.	Rules	Delhi Sales Tax Rules, 1975		
5.	Act	Delhi Tax on Entry of Motor Vehicles into local areas Act, 1994		
6.	Rules	Delhi Tax on Entry of Motor Vehicles into local areas Rules, 1994		
7.	Act	Delhi Sales Tax on Works Contract Act, 1999		
8.	Rules	Delhi Sales Tax on Works Contract Rules, 1999		
9.	Act	Delhi Sales Tax on Right to use Goods Act, 2002		
10.	Rules	Delhi Sales Tax on Right to use Goods Rules, 2002		
11.	Regulation	Delhi Sales Tax (Appellate Tribunal) Regulation, 1975		

12.	Confidential (as per section 63 of DST Act and section 98 of DVAT Act)	Return furnished or accounts or any statement made or documents produced in accordance with this Act or any record of evidence given in the course of any proceedings under DST Act or DVAT Act	Not subject to public access.	Additional Commissioner (Operations), Dept. of Trade and Taxes
13.	General	Other administrative records	Through an application to the appropriate authority in the dept.	Addl. Commissioner (Admn.), Dept. of Trade & Taxes

Manual - b

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[Section 4(1)(b)(vi)]

Sl. No.	Category of the document	Name of the document and its introduction in one line	Procedure to obtain the document	Held by / under control of
1.	Act / Rules	<i>Delhi</i> Goods and Service Tax Act/Rules 2017	i. In the form of a copy of the Delhi Gazette from the Directorate of Information and Publicity. ii. In the form of priced private publication from the market.	
2.	Act / Rules	Central Goods and Service Tax Act/Rules 2017		
3.	Act / Rules	<i>Delegated</i> Interstate Goods and Service Tax Act/Rules 2017		
4.	Act / Rules	Union Territory Goods and Service Tax Act/Rules 2017		
5.	Act / Rules	Goods and Service Tax (Compensation to the states) Act/Rules 2017		