

**(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(16)/Fin.(Rev-I)/2013-14/dsVI/785

Dated the 20.09.2013

NOTIFICATION

No.F.3(16)/Fin.(Rev-I)/2013-14 .– 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 further to 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 (Third Amendment) Rules, 2013
- (2) They shall come into force on the date of their publication in the Delhi Gazette.

2. Amendment of rule 3

In the Delhi Value Added Tax Rules, 2005 (hereinafter referred to as the principal Rules), for rule 3, the following shall be substituted, namely:-

“3. Works Contract

(1) In the case of turnover arising from the execution of a works contract, the amount included in taxable turnover is the total consideration paid or payable to the dealer under the contract and exclude –

- (i) the charges towards labour, services and other like charges; and
- (ii) the charges towards cost of land, if any, in civil works contracts,

subject to the dealer’s maintaining proper records such as invoice, voucher, challan or any other document evidencing payment of above referred charges to the satisfaction of the Commissioner.

Explanation. – The term “civil works contracts” for the purpose of this rule shall include construction of building or complexes - residential or commercial, bridges, flyovers, dams, barriers, canals, diversions, other works of similar nature, and the collaboration agreements or joint development agreements or similar other agreements/arrangements between the land-owner(s) and the contractor(s)/builder(s)/developers/ collaborators/ similar other persons by whatever name called for construction of complex or property.

(1A) In case the civil works contract mentioned in sub-rule (1) are of the nature wherein the agreement executed between the land owner(s) and contractor(s) or similar other agreements/ arrangements is of the nature of collaboration or joint development where the contractor(s) constructs the building/units and consideration for the construction is given by the land owner in the form of share in the land with or without additional money exchange, the value of works contract carried out by the contractor(s) for the land owner shall be highest of the following amounts:

(i) Actual value of construction, including profit, transferred by the contractor to the land-owner in accordance with the books of accounts maintained by the contractor.

(ii) Where proportionate land is transferred by the land-owner to the contractor by executing a separate conveyance/sale deed, the value stated in the deed for the purpose of payment of stamp duty as reduced by consideration paid by the contractor to the land owner through account payee cheque/ draft/ pay order/ electronic transfer, if any.

(iii) On the basis of circle rate of proportionate area of land transferred by the land-owner to the contractor in accordance with the notification under Delhi (Prevention of Under Valuation of Instruments) Rules, 2007 as amended from time to time (hereinafter referred as “circle rates”) prevailing at the time of execution of agreement between them, as reduced by the consideration paid by contractor to the land-owner through account payee cheque/draft/pay order/electronic transfer, if any.

PROVIDED that where separate circle rates for land and construction have not been notified in respect of certain buildings or properties, then circle rate for land and construction prevailing in that locality for other buildings or properties, in respect of which separate circle rates have been notified, shall be taken for the purpose of determination of value under this sub-rule.

PROVIDED FURTHER that the value of works contract under this sub-rule shall not be less than the circle rate of construction applicable on the date on which agreement between the land-owner and the contractor for the construction of property was executed.

Explanations:-

1.- The term “contractor” for the purpose of this sub-rule shall include the builders, developers, collaborators and similar other persons by whatever name called.

2.- The taxable turnover in relation to contractor’s share of construction for activity carried on by him for the intended purchaser shall be calculated separately as per sub rule (1) of this rule.

(1B) In case of works contract falling under sub-rule (1A), tax shall be payable at the time of incorporation of goods in the execution of works contract by the contractor.

(2) For the purpose of sub-rule (1), the charges towards labour, services and other like charges shall include-

- (i) labour charges for execution of works;
- (ii) charges for planning and architects fees;
- (iii) charges for obtaining on hire or otherwise machinery and tools used for the execution of the works contract;
- (iv) cost of consumables such as water, electricity, fuel, etc. used in the execution of the works contract, the property in which is not transferred in the course of execution of a works contract;
- (v) cost of establishment of the contractor including cost of marketing, finance expenses and securities deposits to the extent it is relatable to supply of labour and services;
- (vi) other similar expenses relatable to supply of labour and services;
- (vii) profits earned by the contractor to the extent it is relatable to supply of labour and services subject to furnishing of a profit and loss account of the works sites:

PROVIDED that where amount of charges towards labour, services and other like charges are not ascertainable from the books of accounts of the dealer, the amount of such charges shall be calculated at the percentages specified in the following table :-

TABLE: PERCENTAGES FOR WORKS CONTRACTS

Sl. No.	Type of contract	Labour, service and other like charges are percentage of total value of the contract
1	Fabrication and installation of plant and machinery.	Twenty five percent
2	Fabrication and erection of structural works of iron and steel including fabrication, supply and erection of iron trusses, purloins and the like.	Fifteen percent

Sl. No.	Type of contract	Labour, service and other like charges are percentage of total value of the contract
3	Fabrication and installation of cranes and hoists.	Fifteen percent
4	Fabrication and installation of elevators (lifts) and escalators.	Fifteen percent
5	Fabrication and installation of rolling shutters and collapsible gates.	Fifteen percent
6	Civil works.	Twenty five percent*
7	Installation of doors, doorframes, windows, frames and grills.	Twenty percent
8	Supply and fixing of tiles, slabs, stones and sheets.	Twenty percent
9	Supply and installation of air conditioners and air coolers.	Fifteen percent
10	Supply and installation of air conditioning equipment including deep freezers, cold storage plants, humidification plants and de-humidors.	Fifteen percent
11	Supply and fitting of electrical goods, supply and installation of electrical equipments including transformers.	Fifteen percent
12	Supply and fixing of furniture and fixtures, partitions including contracts for interior decoration and false ceiling.	Twenty percent
13	Construction of Railway coaches and wagons on under carriages supplied by Railway.	Twenty percent
14	Construction or mounting of bodies of motor vehicle and construction of trailers.	Twenty percent
15	Sanitary fitting for plumbing and drainage or sewerage.	Twenty five percent
16	Laying underground surface pipelines, cables or conduits.	Thirty percent
17	Dyeing and printing of textiles.	Thirty percent
18	Supply and erection of weighing machines and weighbridges.	Fifteen percent
19	Painting, polishing and white washing.	Thirty percent
20	Book-binding	Fifty Percent
21	Textile processing such as dying, fabrication, tailoring, embroidery and other similar activities where textile is supplied by the contractee	Fifty percent
22	Electro plating, electro galvanizing, anodizing, powder coating and other similar activities	Fifty percent
23	Re-treading of old tyres	Forty Percent
24	All other contracts not specified from Sl. No. 1 to 23 above.	Twenty percent

* Twenty five percent of total value of the contract, excluding the cost of land transferred, if any, as determined under this Rule.

(3) For the purpose of sub-rule (1), the cost of land, if any, in a civil works contract carried on by the builder for the intended purchaser, shall be determined in the following manner:

(a) Where separate conveyance/sale deed of the land has been executed between the builder and the intended purchaser, the consideration amount of land stated in that deed;

(b) Where separate conveyance/sale deed of the land has not been executed for transfer of land between the builder and the intended purchaser, then the value of land in the value of composite works contract inclusive of land may be arrived at on any of the following basis:-

(i) Where proportionate land is transferred by the land-owner to the builder by executing a conveyance/sale deed: On the basis of rate of land arrived at from such deed for the purpose of payment of stamp duty.

(ii) Where clause (i) is not applicable, on the basis of rate of land arrived at by adding the amount paid by the builder through account payee cheque/draft/pay order/electronic transfer to the land-owner towards the land rights and value of construction transferred by the builder to the land-owner determined as per sub-rule (1A).

To illustrate, land-owner and builder enter into an agreement, where builder would build four units, which would be shared equally between them. In addition, builder pays Rs.1 crore to the land owner. Total construction cost for four flats is Rs.4 crores. Here, builder transfers the value of construction worth Rs. 2 crores [Rs.4 crores divided by two, since 50% share in the construction is transferred to the land-owner]. In this case, value of land transferred by the land-owner is: Rs.1 crore + Rs.2 crores = Rs.3 crores; and total value of land transferred by the builder to the intended purchasers for his share of the land shall also be Rs.3 crores (Rs. 1.5 crs. per flat if there are two intended purchasers).

(iii) In all other cases where clauses (i) and (ii) are not applicable, the value of land shall be determined on the basis of notified circle rates of land prevailing at the time of execution of agreement between the builder and the intended purchaser.

PROVIDED that where separate circle rates for land and construction have not been notified in respect of certain properties, then circle rate for land and construction prevailing in that locality for other properties in respect of which separate circle rates have been notified, shall be taken for the purpose of determination of value under this sub-rule.

PROVIDED FURTHER that where land has been valued at circle rate and the value of conveyance/sale deed with the intended purchaser exceeds the circle rate, then the difference between the two shall be proportionately divided between the value of land and the works contract (comprising material and services).

For example, in case of composite works contract, circle rate of land is Rs.2 crore and circle rate of construction is Rs.1 crore respectively, and the consolidated value of sale deed (inclusive of land and cost of construction) is Rs.3.60 crores. Difference of Rs.0.60 crore shall be divided in the ratio of 2:1; and thus, value of land for the purpose of this sub-rule shall be Rs.2.40 crores.

Explanation 1: The term "Builder" for the purpose of this sub-rule means the person who undertakes the construction of property, either as owner of the land or under an agreement of power of attorney with the land owner or under some other arrangement, and transfers the property to some other person before completion of construction for a consideration, which may be received by the builder either as a composite sum or under separate agreements for land and construction. The term "builder" shall also include the land-owner(s) who transfers the property to the intended purchaser before completion of construction.

Explanation 2: The term "intended purchaser" for the purpose of this sub-rule means the person who agrees to buy the property before completion of construction and pays the consideration, in full or part, before such completion.

Explanation 3: For the purpose of this sub-rule, construction shall be deemed to be completed at the time of issuance of completion certificate by the competent authority, or at the time and in the manner notified by the Government for this purpose.

(c) In the case of works contract of civil nature where the payment of charges towards the cost of land, if any, is not ascertainable in accordance with the preceding clauses of this sub-rule, the amount of such charges shall be calculated @ 30% of the total value of the contract except in the case of construction of commercial buildings or complexes where it shall be calculated @ 50% of the total value of the contract.

(d) In the case of works contract of civil nature where only a part of the total constructed area is being transferred, the charges towards the cost of land shall be calculated on a pro-rata basis through the following formula:

Proportionate super area X Value of land as determined in this sub-rule

Total plot area X Floor Area Ratio

Explanation 1.- Proportionate super area for the purpose of this clause means the covered area booked for transfer and the proportionate common constructed area attributable to it.

Explanation 2.- Floor Area Ratio = Total constructed area/ Total plot Area

(4) In the case of works contract of civil nature where only a part of total constructed area is being transferred, the deduction towards labour, services and other like charges mentioned in sub-rule (2) and input tax credit under section 9 shall be calculated on a pro-rata basis.

(5) Where an agreement is executed by the builder with the intended purchaser before completion of construction as referred in sub-rule (3),

(i) total value of agreement, as reduced by cost of land, and amount of labour, services and like charges, determined in accordance with this Rule, shall be deemed to be taxable turnover of sale;

(ii) tax shall be payable at the time of receipt of consideration, in whatever form or manner, from the intended purchaser in relation to (i) above;

(iii) the builder shall be eligible to deduct labour, services, other like charges in relation to (i) above in the tax period when output tax becomes payable; and

(iv) the builder may claim input tax credit under section 9 in relation to turnover of sale stated in (i) above in that tax period on the basis of separate books of accounts maintained for that property.”

3. Insertion of new rule 44A

In the principal Rules, after rule 44, the following shall be inserted, namely:-

“44A. A retail invoice issued under sub-section (4) of Section 50 of the Act by a dealer, who has elected to pay tax under section 16 of the Act (including schemes notified there under), besides, containing particulars specified in sub-section (5) of the said section, shall also contain the words ‘Composition Dealer (Not eligible to charge VAT on Bill Amount)’ at the top of the invoice.”.

4. Amendment of rule 22

In the principal Rules, in rule 22, for sub-rule (2), the following shall be substituted, namely.-

(2) “A person required to pay security under sub-section 4 of section 60 for de-sealing or release of any premises including the office, shop, godown, box, locker, safe, almirah or other receptacle, shall furnish security of a sum equal to one per cent of the maximum of GTO of last three years or a sum equal to five lakh rupees, whichever is higher.”.

5. Amendment of rule 23

In the principal Rules, in rule 23, after sub-rule (2), the following shall be inserted, namely.-

R5 Computation of output tax	Turnover (Rs.)					Output tax (Rs.)				
R5.1 Goods taxable at 1%										
R5.2 Goods taxable at 5%										
R5.3 Goods taxable at 12.5%										
R5.4 Goods taxable at 20%										
R5.5 Works contract taxable at 5%										
R5.6 Works contract taxable at 12.5%										
R5.7 Exempted Sales (Tax Free)										
R5.8 Charges towards labour, services and other like charges										
R5.9 Charges towards cost of land, if any, in civil works contracts										
R5.10 Sale of Diesel & Petrol as have suffered tax in the hands of various Oil Marketing Companies in Delhi.										
R5.11 Sales within Delhi against Form 'H'										
R5.12 Output Tax before adjustments Sub Total										
R5.13 Adjustments to output tax (<i>Complete Annexure and enter Total A2 here</i>)										
R5.14 Total Output Tax (R5.12 + R5.13)										

R6 Turnover of Purchases in Delhi (excluding tax) & tax credits	Purchases (Rs.)					Tax Credits (Rs.)				
R6.1 Capital goods										
R6.2 Other goods										
R6.2(1) Goods taxable at 1%										
R6.2(2) Goods taxable at 5%										
R6.2(3) Goods taxable at 12.5%										
R6.2(4) Goods taxable at 20%										
R6.2(5) Works contract taxable at 5%										
R6.2(6) Works contract taxable at 12.5%										
R6.3 Local purchases not eligible for credit of Input Tax										
R6.3(1) Purchase from Unregistered dealers										
R6.3(2) Purchases from Composition dealers										
R6.3(3) Purchase of Non creditable goods (Schedule-VII)										
R6.3(4) Purchase of Tax Free Goods (Exempted)										
R6.3(5) Purchases of labour and services related to works contract										
R6.3(6) Purchases against tax invoices not eligible for ITC										
R6.3(7) Purchase of goods against retail invoices										

R6.3(8) Purchase of Diesel & Petrol taxable in the hands of various Oil Marketing Companies in Delhi																		
R6.3(9) Purchases from Delhi dealers against Form 'H'																		
R6.3(10) Purchase of Capital Goods (Used for manufacturing of non-creditable goods)																		
R6.4 Tax credit before adjustments Sub Total																		
R6.5 Adjustments to tax credits (Complete Annexure and enter Total A4 here)																		
R6.6 Total Tax Credits (R6.4 + R6.5)																		

R7.1 Net Tax (R5.14) - (R6.6)																		
R7.2 Interest @ 15% if payable (B)																		
R7.3 Penalty, if payable (C)																		
R7.4 Tax deducted at source (attach TDS certificates (downloaded from website) with Form DVAT 56)																		
Sl. No.	Form DVAT-43 ID No.	Date	Amount															
R7.5 Tax credit carried forward from previous tax period																		
R7.6 Adjustment of excess balance under CST towards DVAT liability																		
R7.7 Balance payable [(R7.1+R7.2+R7.3) – (R7.4+R7.5 +R7.6)]																		
R7.8 Amount deposited by the dealer (attach proof of payment with Form DVAT-56)																		
S. No.	Date of deposit	Challan No.	Name of Bank and Branch	Amount (Rs.)														
R8 Net Balance* (R7.7-R7.8)																		

* The net balance should not be positive as the amount due has to be deposited before filing the return.

IF THE NET BALANCE ON LINE R8 IS NEGATIVE, PROVIDE DETAILS IN THIS BOX																		
R9 Balance brought forward from line R8 (Positive value of R 8)																		
R9.1 Adjusted against liability under Central Sales Tax																		
R9.2 Refund Claimed																		
R9.3 Balance carried forward to next tax period																		

IF REFUND IS CLAIMED, PROVIDE DETAILS IN THIS BOX (Also fill Annexure-2E)																		
R10 Details of Bank Account																		
R10.1 Account No.																		
R10.2 Account type (Saving/Current etc.)																		
R10.3 MICR No.																		
R10.4																		
(a) Name of Bank																		
(b) Branch Name																		

R11 Inter-state trade and exports/ imports	Inter-state Sales / Exports						Inter-state Purchases/Imports					
R11.1 Against C Forms (Other than Capital Goods)												
R11.2 Against C+E1/E2 Forms												
R11.3 Inward/outward Stock Transfer (Branch) against F Forms												
R11.4 Inward/outward Stock Transfer (Consignment) against F Forms												
R11.5 Own goods received/ transferred after job work against F Forms												
R11.6 Other dealers goods received/ returned after job work against F Forms												
R11.7 Against H Forms (other than Delhi dealers)												
R11.8 Against I Forms												
R11.9 Against J Forms												
R11.10 Exports to / Imports from outside India												
R11.11 Sale of Exempted Goods (Schedule I)												
R11.12 High Sea Sales/Purchases												
R11.13 Sale/Purchases without Forms												
R11.14 Capital goods purchased against C Form												
R11.15 Total												

R12 Verification	
I/We _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed there from.	
Signature of Authorised Signatory	_____
Full Name (<i>first name, middle, surname</i>)	_____
Designation/Status	_____

Place																	
-------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Date			/			/			
	Day			Month			Year		

- Instructions** for filling Return Form:
1. Please complete all the applicable fields in the Form.
 2. The fields, which are not applicable, may be left blank.
 3. Return should be filed electronically, on the departmental website, within the stipulated period as prescribed under rule 28 of the DVAT Rules.

A3.2 Receipt of debit notes from the seller [Section 10(1)]																				
A3.3 Receipt of credit notes from seller [Section 10(1)]																				
A3.4 Goods purchased returned or rejected [Section 10(1)]																				
A3.5 Change in use of goods, for purposes other than for which credit is allowed [Section 10(2)(a)]																				
A3.6 Change in use of goods for purposes for which credit is allowed [Section 10(2)(b)]																				
A3.7 Tax credit disallowed in respect of stock transfer out of Delhi [Section 10(3)]																				
A3.8 Tax credit for Transitional stock held on 1 st April 2005 (Section 14)																				
A3.9 Tax credit for purchase of Second-hand goods (Section 15)																				
A3.10 Tax credit for goods held on the date of withdrawal from Composition Scheme [Section 16]																				
A3.11 Tax credit for trading stock and raw materials held at the time of registration (Section 20)																				
A3.12 Tax credit disallowed for goods lost or destroyed (Rule 7)																				
A3.13 Tax credit adjustment on sale or stock transfer of capital goods [Section 9(9)(a)]																				
A3.14 Second or Third installment of balance tax credit on capital goods. [Section 9(9)(a)]																				
A3.15 Second, Third or Fourth installment of balance tax credit on right to use goods. [Section 9(11)]																				
A3.16 Other adjustments, if any (specify)																				
Total																				
A4 Total net increase/(decrease) in Tax Credits (C-D)																				

Annexure IA

Additional details to be filled by works contract dealers

W.1	Value of works contract billed during the tax period.	
W.2	Value of works contract payments received during the tax period.	
W.3	Gross Turnover (without claiming any deduction)	
W.4	Details of Deductions:	
W.4(1)	Amount of Labour & services claimed as per rule 3 (i) Amount On actual basis (ii) Amount On %age basis	
W.4(2)	Whether any amount of sale or purchase in the course of Inter State Trade deducted from turnover? If Yes, specify the amount.	
W.4(3)	Whether any amount of sub-contractors payments deducted from GTO? If Yes, specify the amount.	
W.4(4)	TDS deducted from sub-contractor	
W.4(5)	Any other deductions	

Annexure 1B

Additional details from right to use dealers

Total value of assets as per last year's audited balance sheet	Details of assets purchased locally during last four years against which ITC claimed in the current tax period			Total value of assets purchased/transferred against C or F Form during the current tax period
	Description of Asset (please specify)*	Value	ITC claimed	
1	2	3	4	5

Details of Turnover				Remarks (if any)
Taxable turn over under DVAT	Rate of tax	Taxable turn over under Central Act	Rate of tax	
6	7	8	9	10

* Car, Buses, Helicopter, Generators, Motors, Air Conditioners, Coolers, Hospital Equipment, Earthmoving Equipment, Tents, ATMs, Computers, Manufacturing Machines, Public Addressing System, Projectors, Others (Please Specify)

Annexure 1C

Additional Information relating to sale against Form -H to Delhi dealers

As on date, total tax liability on account of non-submission of 'H' Form(s) for penultimate exports made to exporter(s) in Delhi, pertaining to previous tax periods, as per details below:			
Quarter	Sale Amount	Applicable Rate of Tax	Tax Amount

Detail of 'H' Forms pertaining to previous tax period to be filed along with DVAT-56:			
Quarter	Sale Amount	Applicable Rate of Tax	Tax Amount

Annexure 1 D

Tax rate wise details of Stock in hand as on 31st March _____ (Year)
(to be filled with 2nd quarter return)

Rate	Amount
0%	
1%	
5%	
12.5%	
20%	
Total	

Annexure – 2A
(See instruction 6)

SUMMARY OF PURCHASE / INWARD BRANCH TRANSFER REGISTER
(Quarter wise)

(To be filed along with return)

TIN :

Name of the Dealer :

Purchase for the tax period : From _____ to _____

Summary of Purchase (As per 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 Out-side 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

Annexure - 2B
(See instruction 6)

SUMMARY OF SALE / OUTWARD BRANCH TRANSFER REGISTER
(Quarter wise)

(To be filed along with return)

TIN : _____ Name of the Dealer: _____
Address : _____ Sale for the tax period : From _____ to _____

Summary of Sales (As per DVAT-31)

(All amounts in Rupees)

Sr. No.	Quarter & Year	Buyer's TIN / Embassy/ Organisation Regn. No.	Buyer/Embassy/ Organisation Name	Tax Rate (DVAT) (for all columns)
1	2	3	4	5

Turnover of Inter-State Sale/Stock Transfer / Export (Deductions)					
Export	High Sea Sale	Own goods transferred for Job Work against F-Form	Other dealers' goods returned after Job work against F-Form	Stock transfer (Branch) against F-Form	Stock transfer (Consignment) against F-Form
6	7	8	9	10	11

Turnover of Inter-State Sale/Stock Transfer / Export (Deductions)						
Sale against H-Form	Sale against I-Form	Sale against J-Form	Sale against C+E-I/E-II	Sale of Exempted Goods [Sch. I]	Sales covered under proviso to [Sec. 9(1)] Read with Sec.8(4)]	Sales of Goods Outside Delhi (Sec.4)
12	13	14	15	16	17	18

Turnover of Inter-State Sale (Taxable)				
Rate of Tax (CST)	Sale against C-Form excluding sale of capital assets	Capital Goods sold against C- Forms	Sale without forms	Tax (CST)
19	20	21	22	23

Turnover of Local Sale						
Turnover (Goods) (excluding VAT)	Turnover (WC) (excluding VAT)	Output Tax	Charges towards labour, services and other like charges, in civil works contracts	Charges towards cost of land, if any, in civil works contracts	Sale against H-Form to Delhi dealers	Sale of Petrol/Diesel suffered tax on full sale price at OMC level
24	25	26	27	28	29	30

Note:- Data in respect of unregistered dealers may be consolidated tax rate wise for each Quarter. Data of Embassies/Organisations listed in Sixth Schedule shall be provided entity wise.

Signature of Dealer /
Authorized Signatory

Annexure 2C

[See Rule 42]

DETAILS OF DEBIT/CREDIT NOTES RELATED TO LOCAL PURCHASE (INCLUDING GOODS RETURNED / CANCELLED etc.)

(To be filed along with return)

Tax Period : ----- To -----

TIN -

Name -

Sr No.	Seller's TIN	Seller's Name	Receipt of Credit Notes (Decrease)		Receipt of Debit Notes (Increase)	
			Turnover	Tax (ITC)	Turnover	Tax (ITC)
1	2	3	4	5	6	7
Total						

Note – Seller-wise Credit / Debit notes (bulk /invoice wise) details are to be filled. The date of issue of Credit/Debit notes must fall in the quarter under report.

Annexure 2D

[See Rule 42]

DETAILS OF DEBIT/CREDIT NOTES RELATED TO LOCAL SALE (INCLUDING GOODS RETURNED / CANCELLED etc.)

(To be filed along with return)

Tax Period : ----- To -----

TIN -

Name -

Sr No.	Buyer's TIN	Buyer's Name	Issue of Credit Notes (Decrease)		Issue of Debit Notes (Increase)	
			Turnover	Tax	Turnover	Tax
1	2	3	4	5	6	7
Total						

Note – 1. Buyer-wise Credit / Debit notes (bulk/invoice wise) details are to be filled. The date of issue of Credit/Debit notes must fall in the quarter under report.

2. Word 'un-regd.' may be mentioned for Un-registered dealers / Customers in Col. 2.

Annexure – 2E

(TO BE FILLED, IN CASE OF REFUND CLAIM)

SI. No.	CLAIMANTS INPUT							
1.	a) Details of demand/ outstanding dues pending against the dealer under the DVAT Act and/or CST Act.	Period				Outstanding Amount		
						DST Act	DVA T Act	CST Act
	b) Please furnish details of objections/ appeal filed, if any	1. 2. 3.	Objection No./Appeal No. (whichever is applicable)	Outstanding demand	Period to which demand pertains	Whether stay granted	DVAT Appellate Tribunal	High Court
2.	(a) Date of Enforcement Survey, if any							
	(b) Any notice in DVAT-37 issued for audit, special audit during the tax period.	dd/mm/yyyy						
3.	a) Whether all requisite statutory forms filed.	<input type="checkbox"/> Yes <input type="checkbox"/> No						
	b) Are you willing to wait for refund till all statutory Forms are received?	<input type="checkbox"/> Yes <input type="checkbox"/> No						
	c) Are you willing to surrender proportionate refund against statutory form yet to be received?	<input type="checkbox"/> Yes <input type="checkbox"/> No						

8. Amendment in Form DVAT-17

In the principal Rules, in forms appended thereto, for Form DVAT-17, the following shall be substituted, namely:-

“ Department of Trade and Taxes
Government of NCT of Delhi

Form DVAT 17

[See Rule 28]

Composition Tax Return Form under the Delhi Value Added Tax Act, 2004

R1 Tax Period	From		/		/		To		/		/	
		dd		mm		yy		dd		mm		yy

R3 Description of top categories of works contract you deal in having different composition rates or till the aggregate of sale volume reaches at least 80% (In order of volume of turnover for the tax period 1-highest volume to 3-lowest volume)	Sl. No.	Description of Composition Scheme	Composition Tax Rate
	1		
	2		
	3		

R4 Gross turnover														
--------------------------	--	--	--	--	--	--	--	--	--	--	--	--	--	--

R5 Computation of composition / output tax	Turnover (Rs.)										Composition/output tax (Rs.)									
R5.1 Composition at 1%																				
R5.2 Composition at 2%																				
R5.3 Composition at 2.5%																				
R5.4 Composition at 3%																				
R5.5 Composition at 6%																				
R5.6 Goods Taxable at 5% (sale of scrap/capital assets etc).																				
R5.7 Goods Taxable at 12.5% (sale of scrap/capital assets etc).																				
R5.8 composition / output Tax Sub Total (R5.1 to R5.7)																				

R5.9 Amount of tax computed on the turnover mentioned in CC-01, at the lesser of the composition rates opted by the contractor or the sub-contractor.										
R5.10 Balance carried forward from previous tax period										
R5.11 Less : Tax deducted at source (attach TDS certificates (downloaded from website) with Form DVAT 56)										
Sl. No.	Form DVAT-43 ID No.	Date	Amount							
R5.12 Net Tax [R5.8 – (R5.9 + R5.10+R5.11)]										
R5.13 Interest, if payable										
R5.14 Penalty, if payable										
R5.15 Balance Payable (R5.12 + R5.13 + R5.14)										
R5.16 Less : Amount deposited by the dealer (attach proof of payment with Form DVAT-56)										
S. No.	Date of deposit	Challan No.	Name of Bank and Branch	Amount						
R6 Net Balance* (R5.15 - R5.16)										

* The net balance should not be positive as the amount due has to be deposited before filing the return.

IF THE NET BALANCE ON LINE R6 IS NEGATIVE, PROVIDE DETAILS IN THIS BOX													
R7 Balance brought forward from line R6 (Positive Value of R6)													
R7.1 Refund Claimed													
R7.2 Balance carried forward to next tax period													

IF REFUND IS CLAIMED, PROVIDE DETAILS IN THIS BOX													
R8 Details of Bank Account													
R8.1 Account No.													
R8.2 Account type (Saving/Current etc.)													
R8.3 MICR No.													
R8.4 (a) Name of Bank													
(b) Branch Name													

R9 Turnover of purchases in Delhi	(Rs.)												
R9.1 Goods taxable at 1%													
R9.2 Goods taxable at 5%													
R9.3 Goods taxable at 12.5%													
R9.4 Goods taxable at 20%													
R9.5 Works contract taxable at 5%													
R9.6 Works contract taxable at 12.5%													
R9.7 Exempted purchases													
R9.8 Purchases from un-registered dealers													

R10 Inter-state purchases/Stock Transfer	(Rs.)I												
R10.1 Against 'C' forms													
R10.2 Inward stock transfer against 'F' forms													
R10.3 Imports from outside India													
R10.4 others (not supported by forms)													

R11 Verification I/We _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed there from. Signature of Authorised Signatory _____ Full Name (<i>first name, middle, surname</i>) _____ Designation/Status _____
--

Place													
-------	--	--	--	--	--	--	--	--	--	--	--	--	--

Date			/			/			
	Day			Month			Year		

Instructions for online Return filling

1. Please complete all the applicable fields in the Form.
2. The fields, which are not applicable, may be left blank.
3. Return should be filed electronically, on the departmental website, within the stipulated period as prescribed under rule 28 of the DVAT Rules
4. Transmit (i) quarter wise and invoice wise Purchase and Sales data maintained in Form DVAT-30 & 31 OR (ii) quarter wise and dealer wise summary of purchase and sales in Annexure-2A & 2B appended to this Form. Purchase/Sale made from un-registered dealers may be entered in one row for a quarter.
5. In case of refund, the information in Annexure E appended to this Form should be furnished electronically, on departmental website, at the time of filing online return.

Annexure – 2A
(See instruction 4)

SUMMARY OF PURCHASE / INWARD BRANCH TRANSFER REGISTER

(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 per 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

Annexure – 2B
(See instruction 4)
SUMMARY OF SALE REGISTER
(Quarter wise)
(To be filed along with return)

TIN: _____ Name of the Dealer: _____
Address: _____ Sale for the tax period: From ____ to ____

Summary of Sales (As per DVAT-31)

(All amounts in Rupees)

S. No.	Quarter & Year	Buyer's TIN	Buyer's Name
1	2	3	4

Details of Composition Transaction / Works Contract Executed					
Category of Contract (if applicable)	Rate of Composition	Turn-over	Composition Tax	Form DVAT 43 ID No.	Date
5	6	7	8	9	10

Local Sale of Scrap/Capital Goods etc. (See sl. no.9 of modalities of composition scheme)		
Sale Price (Excluding VAT)	Rate of Tax	Output Tax
11	12	13

Signature of Dealer/
Authorised Signatory”

9. Amendment of Form DVAT 30

In the principal Rules, in forms appended thereto, for Form DVAT 30, the following shall be substituted, namely:-

Department of Value Added Tax
Government of NCT of Delhi

Form DVAT 30
[See Rule 42]

Specimen of Purchase / inward Branch transfer Register

Registration Number : _____
Name of dealer : _____
Address : _____

Purchases for the tax period

From(dd/mm/yy)_____To(dd/mm/yy) _____

Method of accounting: Cash / Accrual

Details of Purchases

(All amounts in Rupees)

Date of Purchase	Invoice No./ Delivery Note	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)
6	7	8	9	10

Inter-State Purchase/Stock Transfer/Import not eligible for credit of input tax				
Purchases without Forms	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
11	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

10. Amendment of DVAT-30A

In the principal Rules, in forms appended thereto, for the Form DVAT 30A, the following shall be substituted, namely:-

**“Department of Value Added Tax
Government of NCT of Delhi**

Form DVAT-30A

[See Rule 42]

Specimen of Debit/Credit Notes related to Local Purchases Register

Registration Number : _____

Name of dealer : _____

Address : _____

Tax period : From(dd/mm/yy)_____ To(dd/mm/yy) _____

Method of accounting: Cash/Accrual

Details of Debit/Credit Notes related to purchases

Date of issue of Debit/ Credit Note/ Voucher	Seller's TIN	Seller's Name	Debit / Credit Note / Voucher Number	Date of relevant Tax Invoice/ Retail Invoice affected by the credit/debit note	Amount of Debit/ Credit Note/ Voucher	Increase in ITC (Debit Note)	Increase in ITC (Credit Note)
1	2	3	4	5	6	7	8

Signature of Dealer/
Authorised Signatory”

11. Amendment of Form DVAT 31

In the principal Rules, in forms appended thereto, for Form DVAT 31, the following shall be substituted, namely:-

“Department of Value Added Tax
Government of NCT of Delhi

Form DVAT 31

[See Rule 42]

Specimen of Sales / outward Branch Transfer Register

Registration Number : _____

Name of dealer : _____

Address : _____

Sales for the tax period

From (dd/mm/yy) _____ To (dd/mm/yy) _____

Method of accounting: Cash / Accrual

Details of Sales

(All amounts in Rupees)

Date of Sale/ Transfer	Invoice No./ Delivery Note No.	Buyer's TIN / Embassy/Organisation Regn. No.	Buyer/Embassy/ Organisation Name	Tax Rate (DVAT) (for all columns)
1	2	3	4	5

Turnover of Inter-State Sale/Stock Transfer/Export (Deductions)					
Export	High Sea Sale	Own goods transferred for Job Work against F-Form	Other dealers' goods returned after Job work against F-Form	Stock transfer (Branch) against F-Form	Stock transfer (Consignment) against F-Form
6	7	8	9	10	11

Turnover of Inter-State Sale/Stock Transfer/Export (Deductions)						
Sale against H-Form	Sale against I-Form	Sale against J-Form	Sale against C+E-I/E-II	Sale of Exempted Goods [Sch. I]	Sales covered under proviso to [Sec.9(1)] Read with Sec.8(4)]	Sales of Goods Outside Delhi (Sec.4)
12	13	14	15	16	17	18

Turnover of Inter-State Sale (Taxable)				
Rate of Tax (CST)	Sale against C-Form excluding sale of capital assets	Capital Goods sold against C- Forms	Sale without forms	Tax (CST)
19	20	21	22	23

Turnover of Local Sale						
Turnover (Goods) (excluding VAT)	Turnover (WC) (excluding VAT)	Output Tax	Charges towards labour, services and other like charges, in civil works contracts	Charges towards cost of land, if any, in civil works contracts	Sale against H-Form to Delhi dealers	Sale of Petrol/Diesel suffered tax on full sale price at OMC level
24	25	26	27	28	29	30

Signature of Dealer /
Authorized Signatory”

12. Amendment of DVAT-31A

In the principal Rules, in forms appended thereto, for the Form DVAT 31A, the following shall be substituted, namely:-

**“Department of Value Added Tax
Government of NCT of Delhi**

Form DVAT-31A

[See Rule 42]

Specimen of Debit/Credit Notes related to Local Sales Register

Registration Number : _____

Name of dealer : _____

Address : _____

Tax period: From(dd/mm/yy)_____To(dd/mm/yy) ____

Method of accounting: Cash / Accrual

Details of Debit/Credit Notes related to Local Sales

Date of issue of Debit/Credit Note/Voucher	Buyer's TIN	Buyer's Name	Debit / Credit Note / Voucher Number	Date of relevant Tax Invoice/ Retail Invoice affected by the credit/debit note	Amount of the credit/debit note	Increase in ITC (Debit Note)	Increase in ITC (credit note)
1	2	3	4	5	6	7	8

Signature of Dealer/
Authorised Signatory”

13. Amendment of Form DVAT-48

In the principal Rules, in forms appended thereto, for Form DVAT-48, the following shall be substituted, namely:-

“Department of Value Added Tax
Government of NCT of Delhi

FORM DVAT – 48

[see Rule 59]

Form of Quarterly Return by the Contractee for the quarter ending _____

- Name of Contractee
- Full Address Building Name/
Number _____
Area/ Road _____
Locality/ Market _____
Pin Code _____
Telephone No. _____
- Tax Deduction Account Number _____
- Details of payments made to Contractors and of tax deducted at source (as per Table below)

Table

Sl. No.	Name & Address of Contractor	Regn. No./TIN of contractor	Amount credited / paid	Date on which amount credited or paid	Amount of tax deducted
1	2	3	4	5	6

Date on which tax deducted	TDS Certificate No. & date	Challan no. and date on which TDS was paid to the credit of the Government Treasury	Name and address of the Bank	In case of book adjustment, mention the bill no. and PAO No.
7	8	9	10	11

- List of all contracts awarded and executed during the quarter: It has been pointed out

Name & Address of Contractor	Contractor's TIN	Value of contract awarded to the contractor	Cumulative Value of contract executed by the contractor up to the quarter	Single project sub divided into two separate contracts i.e. for supply and labour to one contractor		
				Supply contract Amount	Tax rate	Amount of Labour contract
1	2	3	4	5	6	7

Site address(es) where the work is being executed	Start date of contract	End date of contract	Value of goods supplied free of cost by the contractee which is deductible from the bill of the contractor
8	9	10	11

6. Verification

I/We _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Signature of the person responsible for
Deducting at Source

Name

Designation/Status

Place :

Date :

Note: Use separate sheets wherever necessary.

Enclosed: Copy of the challan for payment of tax deducted and TDS certificates”

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

(H.P. Sharma)
Dy. Secretary (Infra)