

**(TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE  
EXTRAORDINARY)  
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
(DEPARTMENT OF LAW, JUSTICE AND LEGISLATIVE AFFAIRS)  
8<sup>TH</sup> LEVEL, C-WING, DELHI SECRETARIAT, NEW DELHI**

No.F.14(2)/LA-2015/cons2law/40-54

Dated : 30.03.2015

**NOTIFICATION**

The following Act of the Legislative Assembly of the National Capital Territory of Delhi received the assent of the Lt. Governor of Delhi on the 27<sup>th</sup> March, 2015 and is hereby published for general information :-

**“THE DELHI VALUE ADDED TAX (1<sup>ST</sup> AMENDMENT) ACT, 2015  
(DELHI ACT 03 OF 2015)**

(As passed by the Legislative Assembly of the National Capital Territory of Delhi on the 25<sup>th</sup> March, 2015)

[27<sup>th</sup> March, 2015]

An Act to further amend the Delhi Value Added Tax Act, 2004 (3 of 2005)

BE it enacted by the Legislative Assembly of the National Capital Territory of Delhi in the Sixty-sixth year of the Republic of India as follows:-

**1. Short title, extent and commencement**

- (i) This Act may be called the Delhi Value Added Tax (1<sup>st</sup> Amendment) Act, 2015.
- (ii) It extends to the whole of the National Capital Territory of Delhi.
- (iii) It shall come into force on such date as the Government may, by notification in the official Gazette, appoint.

**2. Amendment of section 11**

In the principal Act, in section 11, in sub-section (2), for the clause (b) and the explanations appended thereto, the following clause and explanations shall be substituted, namely:-

“(b) be entitled to carry forward the amount remaining after application under sub-section (2)(a) to next calendar month or tax period, as the case may be, or to claim a refund of the amount remaining after application under sub-section (2)(a) at the end of a tax period and the Commissioner shall deal with the refund claim in the manner described in section 38 and section 39 of this Act.

*Explanation-1.* Refund can be claimed at the end of a tax period only.

*Explanation-2.* Excess payment made inadvertently shall also be treated as credit in a month or tax period as the case may be”.

**(Dr. Saurabh Kulshreshtha)**  
Addl. Secretary (Law, Justice & L.A.)