

**(TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE EXTRAORDINARY)  
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
FINANCE (REVENUE-1) DEPARTMENT  
DELHI SACHIVALAYA, I.P. ESTATE: NEW DELHI-110 002**

No.F.3(12)/Fin(Rev-I)/2015-2016/dsvi/650

Dated: 12/8/2015

**NOTIFICATION**

No. .F.3(12)/Fin(Rev-I)/2015-2016.- 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 (Amendment) Rules, 2015.

(2) They shall come into force on the date of their publication in the Delhi Gazette.

2. **Amendment of rule 6A.-** In the Delhi Value Added Tax Rules, 2005 (hereinafter referred to as the principal Rules), in rule 6A, for sub-rule (3), the following sub-rule shall be substituted, namely:-

“(3) The provisions of sub-section (5) of section 10 of the Act relating to proportionate reduction of tax credit on purchases of goods sold at a price lower than the purchase price shall not apply to a case where in the ordinary course of business the goods are sold by a dealer at a loss or where the dealer receives a discount or incentive through a credit note issued by the selling dealer after issuance of tax invoice.”.

3. **Amendment of rule 7.-** In the principal Rules, in rule 7, for sub-rule (1), the following sub-rule shall be substituted, namely :-

“(1) For the purposes of sub-section (6) of section 9 and sub-clause (ii) of clause (c) of sub-section 3 of section 10, the tax credit shall be reduced in the following manner:-

- (a) in the case of goods specified in the Second Schedule, the tax credit shall be reduced by 100 percent; and
- (b) in the case of goods other than those specified in the Second Schedule, the tax credit shall be reduced by  $\left[ \frac{2}{R} \times 100 \right]$  percents where R is the rate of tax

applicable as per section 4.”.

4. **Amendment of rule 7A.-** In the principal Rules, in rule 7A, in the first proviso, for clauses (iv) to (vi), the following clauses shall be substituted, namely:-

- “(iv) sale price of goods taxable at the rate of 5 percent; and
- (v) sale price of goods taxable at the rate of 12.5 percent or more, in order of increase in tax rate.”.

5. **Amendment of rule 16.-** In the principal Rules, in rule 16, the sub-rules (2) and (5) shall be omitted.

6. **Amendment of rule 45.-** In the principal Rules, in rule 45, for the clause (e), the following clause shall be substituted, namely:-

“ (e) the amount of variation to the tax amount shown on the tax invoice, wherever an adjustment to tax credit is required as per the provisions of sub-sections (1) and (2) of section 8.”.

7. **Amendment of Forms.-** In the principal Rules, in the Forms appended thereto, -

(i) in form DVAT 01, for Part-B, the following shall be substituted, namely:-

“

**PART-B**  
Calculation Sheet

(i) Details of Opening Stock of Trading Stock held on 1<sup>st</sup> April, \_\_\_\_\_ of the current year and tax payable thereon.

| S.No. | Description of Goods | Rate of Tax | Purchase Value | Fair Market Value * (Rs.)    | Tax Payable (Rs.) |
|-------|----------------------|-------------|----------------|------------------------------|-------------------|
| 1     |                      |             |                |                              |                   |
| 2     |                      |             |                |                              |                   |
| .     |                      |             |                |                              |                   |
| **    |                      |             |                |                              |                   |
|       | Total                |             |                | Carry to main form to (7)(i) |                   |

(\* As on 1<sup>st</sup> April of the current year)

(\*\* Additional rows can be added, if required)

(ii) Details of Opening Stock of Raw Material held on 1<sup>st</sup> April, \_\_\_\_\_ of the current year and tax payable thereon.

| S.No. | Description of Goods | Rate of Tax | Purchase Value | Fair Market Value * (Rs.)     | Tax Payable (Rs.) |
|-------|----------------------|-------------|----------------|-------------------------------|-------------------|
| 1     |                      |             |                |                               |                   |
| 2     |                      |             |                |                               |                   |
| .     |                      |             |                |                               |                   |
| **    |                      |             |                |                               |                   |
|       | Total                |             |                | Carry to main form to (7)(ii) |                   |

(\* As on 1<sup>st</sup> April of the current year)

(\*\* Additional rows can be added, if required)

(iii) Details of Opening Stock of Packaging Material held on 1<sup>st</sup> April, \_\_\_\_\_ of the current year and tax payable thereon.

| S.No. | Description of Goods | Rate of Tax | Purchase Value | Fair Market Value * (Rs.)      | Tax Payable (Rs.) |
|-------|----------------------|-------------|----------------|--------------------------------|-------------------|
| 1     |                      |             |                |                                |                   |
| 2     |                      |             |                |                                |                   |
| .     |                      |             |                |                                |                   |
| **    |                      |             |                |                                |                   |
|       | Total                |             |                | Carry to main form to (7)(iii) |                   |

(\* As on 1<sup>st</sup> April of the current year)

(\*\* Additional rows can be added, if required)

(iv) Details of Opening Stock of Finished Goods held on 1<sup>st</sup> April, \_\_\_\_\_ of the current year and tax payable thereon.

| S.No. | Description of Goods | Rate of Tax | Purchase Value | Fair Market Value * (Rs.)     | Tax Payable (Rs.) |
|-------|----------------------|-------------|----------------|-------------------------------|-------------------|
| 1     |                      |             |                |                               |                   |
| 2     |                      |             |                |                               |                   |
| .     |                      |             |                |                               |                   |
| **    |                      |             |                |                               |                   |
|       | Total                |             |                | Carry to main form to (7)(iv) |                   |

(\* As on 1<sup>st</sup> April of the current year)

(\*\* Additional rows can be added, if required)

(v) 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 Authorised Signatory \_\_\_\_\_

Full Name (first name, middle, surname) \_\_\_\_\_

Designation/Status \_\_\_\_\_

Place \_\_\_\_\_

Date \_\_\_\_\_  
 Day \_\_\_\_\_ Month \_\_\_\_\_ Year \_\_\_\_\_

” ;

(ii) in Form DVAT 04A, in Part-A, for the field 11, the following field shall be substituted, namely:-



“

| 11. Estimated Turnover of sales during the period for which registration is sought |             |                         |  |  |  |  |  |                  |  |  |  |  |
|--|-------------|-------------------------|--|--|--|--|--|------------------|--|--|--|--|
| Description of Goods   | Rate of Tax | Turnover of Sales (Rs.) |  |  |  |  |  | Output Tax (Rs.) |  |  |  |  |
| (i)  |             |                         |  |  |  |  |  |                  |  |  |  |  |
| (ii)   |             |                         |  |  |  |  |  |                  |  |  |  |  |
| .  |             |                         |  |  |  |  |  |                  |  |  |  |  |
| .*   |             |                         |  |  |  |  |  |                  |  |  |  |  |
| Total  |             |                         |  |  |  |  |  |                  |  |  |  |  |

(\* Additional rows can be added, if required)

” ;

(iii) in Form DVAT 11, the concluding sentence “*You are hereby directed to submit the referred registration certificate in my office by <<date>>.*” shall be omitted;

(iv) in Form DVAT 16, -

(a) in field R5,-(i) after sub-field R5.4, the following sub-fields shall be inserted, namely:-

“

|                                |  |  |  |  |  |  |  |  |  |  |  |  |
|--------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|
| R5.4.1 Goods taxable at ( )**% |  |  |  |  |  |  |  |  |  |  |  |  |
| R5.4.2 Goods taxable at ( )**% |  |  |  |  |  |  |  |  |  |  |  |  |
| .**                            |  |  |  |  |  |  |  |  |  |  |  |  |

” ;

(ii) after sub-field R5.14, the following footnotes shall be inserted, namely:-

“ \*insert applicable rate of tax.

\*\*insert additional rows, if required.” ;

(b) in R6.(i) after sub-field R6.2(4), the following sub-fields shall be inserted, namely:-

“

|                                    |  |  |  |  |  |  |  |  |  |  |  |  |
|------------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|
| R6.2(4)(1) Goods taxable at ( )**% |  |  |  |  |  |  |  |  |  |  |  |  |
| R6.2(4)(2) Goods taxable at ( )**% |  |  |  |  |  |  |  |  |  |  |  |  |
| .**                                |  |  |  |  |  |  |  |  |  |  |  |  |

” ;

(ii) after sub-field R6.6, the following footnotes shall be inserted, namely:-

“ \*insert applicable rate of tax.  
 \*\*insert additional rows, if required.” ;

(c) in Annexure-1, (i) in field A1, for sub-field A1.3, the following sub-fields shall be inserted, namely

“

|  |  |  |  |  |  |
|--|--|--|--|--|--|
| A1.3 Change in agreed consideration other than on account of issuance of credit notes for post sale discounts or incentives.[Section 8(1)(c) and 8(2)] |  |  |  |  |  |
| A1.3.1 Issuance of credit notes for post sale discounts or incentives. [Section 8(1)(c) and 8(2)]  |  |  |  |  |  |

” ;

(ii) in field A3, for sub-field A3.3, the following sub-fields shall be inserted, namely:-

“

|  |  |  |  |  |  |
|--|--|--|--|--|--|
| A3.3 Receipt of credit notes from seller other than on account of post sale discounts or incentives. [Section 10(1)] |  |  |  |  |  |
| A3.3.1 Receipt of credit notes from seller for post sale discounts or incentives. [section 10(1)]                    |  |  |  |  |  |

” ; and

(d) for Annexure-1D, the following Annexure shall be substituted, namely:-

“

**Annexure 1 D**

Tax rate wise details of Stock in hand as on 31<sup>st</sup> March \_\_\_\_\_ (Year)  
 To be filed with 2nd quarter return)

| Rate         | Amount |
|--------------|--------|
|              |        |
|              |        |
|              |        |
| <b>Total</b> |        |

” ;

” ;

(v) in Form DVAT 16A, for the field 6, the following field shall be substituted, namely :-

“

6. Computation of tax payable

| Description                    | Turnover (Rs.) | Tax payable |
|--------------------------------|----------------|-------------|
| Goods taxable at 1%            |                |             |
| Goods taxable at 5%            |                |             |
| Goods taxable at 12.5%         |                |             |
| Good taxable at 20%            |                |             |
| Good taxable at ( )*%          |                |             |
| Good taxable at ( )*%          |                |             |
| **                             |                |             |
| Work contract taxable at 5%    |                |             |
| Work contract taxable at 12.5% |                |             |
| Exempt sales                   |                |             |
| <b>Total</b>                   |                |             |

\*insert applicable rate of tax.

\*\*insert additional rows, if required

” ;

(vi) in Form DVAT 17,-

(a) in Part A and Part B, in fields R9, after sub-fields R9.6, the following sub-fields will be inserted, namely:-

“

|                              |  |
|------------------------------|--|
| R9.6.1 Good taxable at ( )*% |  |
| R9.6.2 Good taxable at ( )*% |  |
| **                           |  |

” ;

(b) in Part A and Part B, to fields R9, after sub-fields R9.8, the following footnotes shall be inserted, namely:-

“ \*insert applicable rate of tax.

\*\*insert additional rows, if required.” ;

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

(A.K.SINGH)

Dy. Secretary VI (Finance)

Copy forwarded for information to:-

1. The Principal Secretary (GAD), Government of NCT of Delhi in duplicate with the request to publish the notification in Delhi Gazette Part-IV (Extraordinary) in today's date.
2. The Principal Secretary to the Hon'ble Lieutenant Governor, Delhi
3. The Principal Secretary to the Hon'ble Chief Minister, Government of NCT of Delhi, Delhi Sachivalaya, I.P Estate, New Delhi
4. The Principal Secretary (Finance), Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi
5. The Commissioner, Value Added Tax, Vyapar Bhawan, I.P. Estate, New Delhi.
6. The Secretary to Finance Minister, Govt. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi
7. The Additional Secretary (Law), Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi
8. OSD to Chief Secretary, Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi
9. The Registrar, Delhi Value Added Tax Appellate Tribunal, Vyapar Bhawan, I.P. Estate, New Delhi
10. VAT Officer (Policy), Department of Trade and Taxes, Government of NCT of Delhi, Vyapar Bhawan, New Delhi.
11. Guard File.
12. Website

(A.K.SINGH)

Dy. Secretary VI (Finance)