

PART A
Budget Highlights 2013-14

1. Budget of Government of NCT of Delhi in 2013-14 proposed at `37450 crore
 - Plan Budget – `16,000 crore.
 - Non-Plan Budget - `21,000 crore
 - Centrally Sponsored Scheme – `450 crore
2. The Social Services Sectors receive the highest priority in terms of budgetary allocation under Plan and proposed an outlay of `10,359 crore with a share of about 65% of total Plan Budget.
3. GSDP of Delhi registered a growth rate of 9% as against the National Average of 5%. GSDP at current prices has been estimated at `3,65,726 crore in 2012-13, which was, `3,10,736 crore in 2011-12. Contribution of Delhi to National GDP is 3.8% though it has a share of 1.4% in the total population of the country.
4. The per capita income of Delhi in 2012-13 as per advance estimates of GSDP is `2.01 lakh which is three times higher than the national average of `68,747.
5. The target of tax collection in 2013-14 is estimated at `30,454 crore. Tax-GSDP ratio which was 6.43% in 2011-12 is expected to increase to 6.88% in 2012-13.
6. Outstanding loan is likely to come down to `28,888 crore by March, 2013 from the level of `30,140 crore in March, 2011.
7. The fiscal deficit has been projected to be reduced from `2921 crore in 2012-13 to `1268 crore in 2013-14.
8. The date for enrolment under the Dilli Annshree Yojana is proposed to be extended upto 31st of July, 2013. However, the widows, not covered by baseline survey, are to be enrolled under the scheme at any time. This would be in addition to the pension they are otherwise getting.
9. “The Dilli Swablamban Yojana (DSY)”, a co-contributory pension scheme for unorganized sector, is proposed to be launched by Government of Delhi with an annual contribution of `1000 per person along with the equal contribution of Government of India and intend to make it Aadhaar enabled. The subscribers contribution will be upto `12000 per annum.
10. Financial support @ `1000 per month is proposed to be given to the transgenders who are living in Delhi for at least three years. They will also be eligible to get benefit under Dilli Annshree Yojana w.e.f. 1st April, 2013.
11. On transfer to the “pension scheme of senior citizens”, the differently-abled persons and women in distress, will get a pension @ `1500 per month.

12. A residential school for SC/ST/OBC/Minorities students of Delhi will be set up in 2013-14.
13. Two new hostels one each for boys and girls will be constructed for visually impaired university students.
14. The grant-in-aid to Delhi Haj Committee is proposed to be enhanced to `2 crore in 2013-14 from the existing grant of `1 crore.
15. A fund of `5 crore is proposed for the welfare of journalists of Delhi.
16. It is proposed to give one time grant of `1 lakh to those RWAs who will offer space to house essential equipments like treadmills etc. and to open the facility to the public at no profit no loss basis.
17. To improve the level of civic services in industrial estates, `150 crore has been provided in BE 2013-14 as compared to `50 crore in 2012-13.
18. For efficient transportation of patients needing emergency medical care, the fleet of Ambulances of CATs is proposed to be increased to 251 by procuring 100 Ambulances in 2013-14.
19. The income limit of the persons eligible to get financial benefit under "Delhi Arogya Kosh" is proposed to be increased to `3 lakh from the existing limit of `2 lakh per annum. Financial assistance will be provided to the needy patients for cancer treatments, organ transplants and cardiac intervention in recognized private hospitals with the relaxed norms.
20. It is proposed to commence the construction work of 7 new hospitals and 9 new dispensaries during 2013-14.
21. For imparting health care to the underserved section of the society, 6 additional mobile units are proposed to be added for North-East District with support from Government of India under the NRHM. Specialized mobile unit will also be provided for outreach programmes under mental health, dental health and liver health screening.
22. To spread awareness and early detection of life style diseases, it is proposed to set up "Tobacco Cessation Clinics" in all Districts. Dedicated cells will also be created in every District for imparting awareness on "safe food" among street vendors and public in 2013.
23. As a step to improve the quality of school education, the amount of award to best teachers of each Zone is proposed to be increased to `25000 and `5000 to the best students under "Indira Gandhi Award and "State Awards" in 2013. The existing amount of award is `10000 & `11000 for teachers and `2100 for students.

24. Construction of buildings for new five Rajkiya Pratibha Vikas Vidyalaya is proposed to be started in 2013-14. One more RPVV exclusive for science subjects will be started at Science Centre, Link Road. 34 new school buildings are proposed to be completed in 2013-14.
25. The world class Skill Development Centre in collaboration with the Government of Singapore is proposed to be constructed in Jaunapur by March, 2015, for which, 37 acres of land was allotted. Meanwhile the Skill Development Centre will start functioning from ITI Vivek Vihar Complex w.e.f. July, 2013 with one year course in Hospitality and Retail Merchandising.
26. Guru Gobind Singh Indraprastha University will start new course i.e. B.Com (Hons.) in 2013-14.
27. The second campus of GGSIP University is being developed at Surajmal Vihar. Campus of Ambedkar University is proposed to be constructed at Dheerpur. Construction of campuses will be started in 2013-14 for Shaheed Sukhdev College of Business Studies, Maharishi Balmiki College of Education, Bhagini Nivedita College and Acharya Narendra Dev College.
28. Government has taken a number of initiatives for promotion of higher education by setting up of a number of new universities, institutes imparting specialized technical, legal, IT Education etc.. This has made Delhi a knowledge city. Now it is poised to become Delhi as a smarter city in the next five years through intensive use of information communication and technology through promotion of R&D activities in ICT.
29. Ownership rights to the original allottees of 45 JJ Resettlement colonies will be granted.
30. For boosting the supply of water, it is proposed to construct a new Water Treatment Plant of 31 MGD at Palla.
31. Government is to procure 625 low floor and 1100 semi low-floor buses to strengthen the public transport infrastructure.
32. ISBT at Sarai Kale Khan and Anand Vihar will be modernized with all world class amenities for passengers on the pattern of ISBT Kashmere Gate.
33. 8000 new Auto Rickshaws will be allotted to Corporate Houses on the line of the Radio Taxi. Maximum 500 permits will be given to a single Corporate entity. Two Corporate entities, who will employ only women Auto Rickshaw drivers, will be allotted for 1000 permits.
34. For disposal of construction malba / demolition debris, Government has proposed to incentivize recycling of construction malba through manufacturing road side tiles and kerbstone.

35. Delhi Government has identified certain specific priority areas so that the city becomes more productive and caring. These include: -

- To cover every poor and vulnerable resident of Delhi, not covered by other schemes, under Annshree,
- Direct benefit transfer to beneficiaries of all State Government and Central Government schemes,
- Nurture and enhance the green cover so that Delhi becomes the greenest capital of the world,
- Ensure construction of upstream reservoirs for augmentation of water supply, better management of water, increased and equitable distribution of water and also cover un-sewered areas within the network of sewerage system,
- Substantial improvement in the availability of housing through a series of measures,
- Boost facilities for formation and upgradation of skills to enhance employability by setting up high class Institutes.
- Ensure substantial improvement in health infrastructure and delivery to ensure global standards,
- Ensure availability of 11,000 buses on Delhi roads which along with additional network of Metro will make travel within Delhi safe, convenient and pleasurable,
- Qualitative and quantitative improvement in the road infrastructure,
- Strengthen Bhagidari to institutionalise regular dialogue with RWAs and community groups and making them active partners in the development process from planning to execution and post-execution, and
- Further strengthen service delivery and bring most government services within ambit of time bound delivery system.

PART B
Tax Proposals

1. As a major relief to small traders, the threshold limit for Registration under VAT has been proposed to be raised from ` 10 lakh to ` 20 lakh.
2. A new composition scheme is to come into effect from April 1, 2013, under which dealers would be allowed to pay a tax based on their overall turnover. This scheme will enable the Works Contract dealers to discharge their tax liability in a simplified and hassle-free manner.
3. The item 'Organic manure' produced by processing of Municipal Solid Waste (MSW) is not taxable under the Delhi VAT Act. The Refuse Derived Fuel, which can be an input for energy production, presently taxed at 12.5% is proposed to be exempted.
4. In order to encourage the use of malba in the manufacturing of tiles and kerbstones, it is proposed to exempt levy of VAT on tiles and kerbstones made from construction malba.
5. LED lights save power and help to improve the environment. It is proposed to reduce the rate of tax on LED lights from 12.5% to 5%.
6. Desi Ghee attracts VAT @ 12.5%. Butter, being a substitute of Desi Ghee, is being charged VAT @ 5%. VAT on Desi Ghee is proposed to be reduced from 12.5% to 5%.
7. Following items are also proposed to be exempted from levy of VAT:
 - Chilly spray used for self-defence,
 - Singhara, Kuttu and their atta, Sendha Namak used by people during fast
 - Empty pencil/geometry box and also on charki and manza used for flying kites
 - organic gulal and organic colours
 - All types of footwear having MRP up to rupees five hundred provided that the MRP is indelibly marked or embossed on the footwear itself.
8. To encourage dealers to voluntarily admit their tax liability, it is proposed that, subject to depositing the tax due, penalties upto 80% of admitted tax would be automatically mitigated, even in cases where field inspections are carried out.
9. For better tax administration, it is proposed to keep a uniform tax period for all the dealers irrespective of their turnover, i.e. quarterly. The dealers will now have to file only four returns yearly instead of twelve returns.
10. To simplify setting up of business in Delhi and improving transparency, it is proposed to introduce a new facility of online registration under the Delhi Value Added Tax Act and the Central Sales Tax Act under which, entire chain of events including registration, filing of returns, payment of tax, downloading of Central Statutory Forms and Self-Assessment will henceforth be effected online.
11. For improving efficiency and transparency in the tax regime, a new facility of online registration under the Delhi Value Added Tax Act and the Central Sales Tax Act has been introduced with the objective to reduce the physical interface between the Taxman and the Tax-payer.

