(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(15)/Fin.(Rev-I)/2012-13/dsvi/2014

Dated the 30/3/2013

NOTIFICATION

No. F.3(15)/Fin.(Rev-I)/2012-13 .- 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, 2013.
 - (2) They shall come into force on the date of their publication in the Delhi Gazette.
- 2. Amendment of rule 7.- In the Delhi Value Added Tax Rules, 2005 hereinafter referred to as the principal Rules, in rule 7, in sub-rule (1), after the word 'and' and before the words 'sub-section' the following shall be inserted, namely:-

"sub-clause(ii) of clause (c) of"

- 3. Amendment of rule 18.- In the principal Rules, in rule 18, for sub-rule (3) the following shall be substituted, namely:-
 - "A declaration under sub section (3), (3A) of section 95, shall be furnished in Form DVAT-52 to the Commissioner within the time as specified in section 95".
- 4. Amendment of rule 26.- In the principal Rules, in rule 26,-
 - (i) for sub-rule (1), the following shall be substituted, namely;-
 - "Subject to sub-rule(2) of this rule, the tax period for all the dealers shall be a quarter."
 - (ii) "sub-rules (3) and (4) and Form DVAT-55 shall be omitted."
- 5. Amendment of rule 42.- In the principal Rules, in rule 42,-
- (i) in sub-rule(1), after clause(k), the following clause shall be inserted, namely:-

- "(l) Record of Credit and Debit Note(s) relating to purchase in DVAT-30A and record of Credit and Debit Note(s) relating to sale in DVAT-31A.";
- (ii) after sub-rule (4), an Explanation shall be inserted, namely.-

"Explanation.- For removal of doubts, books of accounts, as stated in this rule, shall be maintained separately in relation to the business carried out in Delhi.".

6. Amendment of rule 42A. – In the principal Rules, for rule 42A, the following shall be substituted, namely:-,

"42A For the purpose of Section 49, a dealer whose gross turnover in a year exceeds one crore rupees, shall get his accounts of such year audited by an accountant, and shall be liable to submit a report, as notified by the Commissioner, from time to time:

PROVIDED that the Commissioner may, by an order, require a dealer or class or classes of dealers, to submit a simplified version of the report in lieu of report notified by him under section 49,

PROVIDED FURTHER that the Commissioner may, by an order, exempt a dealer or class or classes of dealers, from furnishing a report, for the purpose of Section 49.".

- 7. Amendment of rule 44.- In the principal Rules, in rule 44, in sub-rule(2), for the words 'twenty five', the words 'one hundred' shall be substituted.
- 8. Amendment of rule 47.- In the principal rules, in rule 47, for the word "Special", the word "Additional" shall be substituted.
- 9. Amendment of rule 48.- In the principal rules, in rule 48, in sub-rule (c), for the word "Additional", the word "Special" shall be substituted.
- 10. Amendment of rule 59.- In the principal rules, in rule 59, for sub-rule (2), the following shall be substituted, namely:-
 - "(2) Person who has deducted the tax under sub-section (1) of section 36A shall issue a certificate for deduction of tax in Form DVAT-43. Such certificate shall be issued in quadruplicate. The person who has deducted the tax is liable to deposit the same before the expiry of fifteen days following the month in which such deduction is made and shall furnish the certificate in duplicate to the contractor within 7 days from the date of deposit. The third copy thereof along with proof of payment in challan Form DVAT-20 shall be attached along with the return of Tax Deduction at Source (T.D.S.) as prescribed in sub-rule (4) of this rule. The fourth copy thereof shall be retained by him for his records."
- 11. Amendment of Form DVAT 04.- In the principal Rules, in forms appended thereto, -
 - (a) In Form DVAT 04
 - (i) in Part-A, after row 8, a new row 8A shall be inserted, namely:-

	Importer Expor	ter Code									
n Part-B, after row 5 "5A . Unique Ider	•			-	iame	ly:-					
	e Identification HAAR) Number							-			
in Part – B, in I Number, the follo							con	ıtair	ning	Tel	leph
	Mobile	Phone Num	ber							T	
	e Identification HAAR) Number										
in Part – D, in row 9 Number, the followi						iinir	ng T	ele _l	: pho	ne	
	Mobile	Phone Numl	oer				<u> </u>				
Amendment in Forr i) in Part – A, a		row 14 a	new re	nw 1	4 A <	hali	he	ins	erte	d ar	nd a
row 14A anoth	_	-									
"14A I	AN			j		Ī	Τ	<u> </u>		٠	
	_			.		T	7	T	_ _		
14B IE	C		<u>. </u>		<u>l.</u>	1	<u> </u>	J			

12. Amendment of Form DV	T 1	6]	in ti	he	prin	cip	al l	Rul	es,	in forms appended thereto,
for Form DVAT -16, the following "Departm							iai	11013	, . -	Original/Revised
Refund Claimed? Governm	ent o	of N	CT	`ດ1	f De	lhi			I	frevised –
Li Yes	(OIII (OL I	. • 1	٠.					((i) Date of filing
□ No	*	~ * * *	A DI	- 1					1	original return
For									$\perp c$	ii) Acknowledgement
[See	Rule	e 28	and	d 2	.9]				`	Receipt No.
								٠.	((iii) Date of discovery of
Delhi Valu	e A	dde	d T	az	x R	etu	rn		١.	mistake or error
										Attach a note explaining the revisions
R1 Tax Period From /	71	T	To	T		<i>T7.</i>	L		亣	
dd mm		уу		L	dd]	T	າເກ		уу
			Т	1		<u> </u>	ι .	Τ	_	
R2.1 TIN R2.2 Full Name of Dealer			+	+-	+	 	 	†		
R2.2 Full Name of Dealer R2.3 Address	+	士	<u> </u>							
Tons I tours							L			
		ļ	4	ļ		ļ	<u> </u>	-	<u> </u>	
R2.4 Mobile No.		Щ.	<u> Т</u>	1		<u> </u>	<u> </u>	Ц	I	
R3 Description of top 3 items you deal in					Desc	ripti	on	-		% of sale volume
(In order of volume of sales for the tax period.	1				T	ode:				
1-highest volume to 3-lowest volume)	2					ode:			<u> </u>	
	3				C	ode:			1 .	
	· .	- 1				· ·				7
R4 Turnover details Gross Turnover	-		1-1	_}		\dashv		-	-	- ∤ · · · · · · · · · · .
Turnover (Central)		- -	\vdash			+	\dashv		+	-
Turnover (Local)				L	Щ.	لــــــــــــــــــــــــــــــــــــــ	L	<u> </u>		
		· .					·			
R5 Computation of output tax			-	Furr	nover	(Rs.)			٠.	Output tax (Rs.)
R5.1 Goods taxable at 1%			\prod		_ _	\sqcup	_	\bot	\bot	
R5.2 Goods taxable at 4%	_	<u> </u>	$\downarrow \downarrow \downarrow$							
R5.2(1) Goods taxable at 5%		+	+ +	_		+	-+	+		
R5.3 Goods taxable at 12.5% R5.4 Goods taxable at 20%	- 	+	╫┯╂	\dashv	+	\vdash			+	
R5.4 Goods taxable at 20% R5.5 Works contract taxable at 4%		_	\forall		_				1	
R5.5(1) Works contract taxable at 5%									I	
R5.6 Works contract taxable at 12.5%			\Box	I			II.		\perp	
R5.7 Exempted sales/other deduction claimed	$\bot\!\!\!\!\bot$		\sqcup			-		+	-	
R5.7(1) Sale of Diesel & Petrol as have suffered tax						1 1			İ	Total A2 from
in the hands of various Oil Marketing Companies in Delhi.		1								Annexure
R5.8 Output Tax	before	adjus	tmen	ts		ub T	otal	(A)		
R5.9 Adjustments to output tax (Complete Annexur	and e	nter	Total	A2	here)			(B)		
	Ì	R5.	10 T	otal	Outp	ut Ta	<u>x (</u>	(A+B	<u>) </u>	
R6 Turnover of Purchases in Delhi (excluding tax) &			F	urc	hases	(Rs.)	1.			Tax Credits (Rs.)
tax credits	+		T 1		\neg	7-7		Τ.	7	
R6.1 Capital goods R6.2 Other goods	+	-	+	-+	+			+	+	
R6.2(1) Goods taxable at 1%	11	-	\Box	_†						
R6.2(2) Goods taxable at 4%										
R6.2(3)Goods taxable at 5%	\bot	_ _	\sqcup	_				+		
R6.2(4) Goods taxable at 12.5%			+	\dashv		\vdash	\dashv		+	
R6.2(5) Goods taxable at 20% R6.2(6)) Works contract taxable at 4%		-			+	\vdash		+		
R6.2(6)(1) Works contract taxable at 4% R6.2(6)(1) Works contract taxable at 5%			1	-+		\vdash	\dashv	_	+	
R6.2(7) Works contract taxable at 12.5%	++	+	† †	\dashv	_	$\dagger \exists$	\top			
R6.2(8) Exempted purchase										
R6.2(9) Purchase from Unregistered dealers		\Box		\Box			\bot	_[_	1	
R6.2(10) Purchase of Diesel & Petrol taxable in the			[1		}			Total A4 from
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hands of various Oil Marketing Companies in Delhi			<u></u>			1. T	oto!	(4)		Annexure
hands of various Oil Marketing Companies in Delhi R6.3 Tax credit b R6.4 Adjustments to tax credits (Complete Annexure						ub T	otal	(A) .(B)	 	Annexure

R7.1 No	et Tax					(I	R5.10	0) – (0	R6.5	6)								-]
R7.2 A	dd: Interest @	% if	payabl	le		1			(B)	J												L]
R7.3 Ac	d: Penalty, if payable	e									(C))	_	T	Т		T	T		Т		Т] .
R7.4 Le	ss : Tax deducted at s	ource (attach	ned	No	of TD	S cer	tifica	tes)				_	\neg				T	7	7		1	1
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No.	120200																						
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D7 E Do	l lance payable					(R7.1	±D7	2±D	73	D7 /	<u> </u>			-		ή.			$\overline{}$	1	- 1		1
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R8 Net	Balance*	L					(R7	.5-R7	7.6)				_	Т	T	T	T	T	Т	T	Т	T	ĺ
* The ne	t balance should not	be positive	as th	e amou	nt di	ıe has t				befo	re fil	ing	the r	etu	m,		'_						2
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	justed against liabili			Sales 7	Гах									-	-+	+	1	-+	+	7		+	+
R9.2 Re	fund Claimed																_†					丁	77
	ance carried forward	to next tax	x perio	od .														\Box				I	
									:														
	IFF	REFUND	IS CL	AIME	D. P	ROVII	DE E	ETA	ILS	INT	HIS	BO	X	 -									
R10 Deta	ails of Bank Account			1	~, .									•									
R10.1 A	ccount No.						T		T	T												T	T
R10.2 A	ccount type (Saving/0	Current etc	:.)		_		1-		7	1	1-		~-			7		7	7			1	1
R10.3 M																						┰	
R10.4	***********						┰		⇃	┪		П	7		\neg	ᄀ	╗	╗	7		1	╅	\top
(a)	Name of Bank				_				7	_	1		7						_	\neg	1	1	1
(b)	Branch Name						┰		7	┰		П	╗	T		\neg		\neg	\neg	7	┪	┰	
D11 Inter	r-state trade and expo	rts/ import	re .			-1	Ĭr	iter-s	tate '	Sales	/Ev	nort			Īr	ter.	etat	e Pu	rch	2001	s / In	nort	e
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R11.5 Ag	ainst I Forms						1			1			7				T	+		_		1	\Box
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R11.7 Ex	ports to / Imports fro	m outside	India				<u> </u>									\perp	\perp	\perp		\perp			
	Exempted sale/purch	ase includ	ing Hi	igh Sea	Sale	:			1.		۱ ا	- 1			ı							ļ	1 }
etc.							-		+	+		+	4	4	+	+	_	\perp	+	+		1	-
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Signature	of Authorised Signat	огу		_																			- 1
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Date								•															-
1.11	Day Mo	onth		Year		7																	

Instructions for filling Return Form:

- 1. Please complete all the fields in the form.
- 2. State 'N/A' in any field which is not applicable to you.
- 3. Return has to be filed within the time limit prescribed in rule 28 of the DVAT Rules.
- 4. Each page of the return form shall be signed by the authorised signatory.
- 5. For reporting adjustments, please use the following convention:
 - (a) Data in field A3.2, A3.3, A3.4 and A3.14 in Annexure attached with DVAT-16 will only be populated on the basis of data furnished in Annexure 2C.
 - (b) Data in field A1.1, A1.2, A1.3, A1.4 and A1.8 in annexure attached with DVAT-16 will only be populated on the basis of data furnished in Annexure 2D.
- 6. Attach a copy of quarter wise summary of Sale and Purchase registers maintained in Form DVAT-30 & 31 in the format appended at Annexure-2A & 2B. This should be reported dealer wise instead of bill & date wise. Sale/purchase made from un-registered dealers may be reported in one row for a quarter.
- 7. Works Contractors should report gross sale turnover during the tax period including labour, services and consumables in the return and claim exemption for service charges etc. by mentioning it under item R5.7.

Annexure

(To be attached with the return where adjustments in Output Tax or Tax Credits are made)

A1 Adjustments to Output Tax

Nature of Adjustment		Incr	ease		Outp	ut T	ах			De	creas	e in (ut T	ax	
				(A)				<u> </u>			<u>(B</u>	<u>}_</u>			
A1.1 Sale cancelled [Section 8(1) (a)]	البال											:				1
A1.2 Nature of sale changed [Section 8(1) (b)]			1		1		1	1	ı		- 1	- -				ı
A1.3 Change in agreed consideration [Section 8(1)(c)]			Т		T .	1						\neg	\top	T	П	Τ
A1.4 Goods sold returned [Section 8(1)(d)]													1	1		T
A1.5 Bad debts written off [Section 8(1) (e) and Rule 7A]											-	T	1		П	Ť
A1.6 Bad debts recovered [Rule 7A(3)]																Ė
A1.7 Tax payable on goods held on date of cancellation of registration (Section		_		1	1											Ī
23)		1		i			}									
A1.8 Other adjustments, if any (specify)													T			Τ
	\neg		7	T									1			Ť
			1		1								1	\Box		Ť
		1											\top			Ť
Total	7	\top	 	1	1				П				\top	\Box	П	T
A2 Total net increase / (decrease) in Output Tax		(A-E	3)							7		7	Т		سنن	7

Nature of Adjustment		In	ere	ase	in ′. (C		Cre	dit]	Decr	ease	in (D	Cax (Cred	lit
A3.1 Tax credit carried forward from previous tax period				Ī	[ή-	T	T-	T				(D)		-	
A3.2 Receipt of debit notes from the seller [Section 10(1)]						\top	:		1							
A3.3 Receipt of credit notes from seller [Section 10(1)]										_	1					
A3.4 Goods purchased returned or rejected [Section 10(1)]											1	Т				
A3.5 Change in use of goods, for purposes other than for which credit is allowed [Section 10(2)(a)]													1			
A3.6 Change in use of goods for purposes for which credit is allowed [Section 10(2)(b)												<u> </u>		<u> </u>		·
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 1st April 2005 (Section 14)									-							
A3.9 Tax credit for purchase of Second-hand goods (Section 15)	\Box															
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 egistration (Section 20)									-							
A3.12 Tax credit disallowed for goods lost or destroyed (Rule 7)											j .					T
A3.13 Tax credit adjustment on sale or stock transfer of capital goods Section9(9)(a)]																
3.14 Other adjustments if any (specify)	Т		П			. '				1	П			•		7
3.15 Reduction in Input Tax Credit due to sale of goods at price lower than the urchase price [Section 10(5)]																
3.16 Second or Third instalment of balance tax credit on capital goods. [Section (9)(a)]									•							
Total	4	-	7		_		\dashv						=	\Box	_	
1000								J.		 					!-	
4 Total net Increase / (decrease) in Tax Credits		(C-	ומ						-			1	· T	Т		Т

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:

Address:

Purchase for the tax period: From ____ to ___

Summary of Purchase (As per DVAT-30)

(All amounts in Rupees)

S.No.	Quarter & Year	Seiler's TIN	Seller's Name	Rate of Tax on the Item under Delhi Value Added Tax Act, 2004 (0, 1, 5, 12.5, 20) (%)
1	2	3	4	5
			1	

			Purchas	e not eligibl	e for cre	dit of	Input Ta	ıx .	:		
Import from Outside India	Sea	e from exempt ed units	Purchase From Unregistered Dealer/Composition Dealer/Non-creditable goods/Schedule VII)/Tax fregoods/Petrol & Diesel from Oimarketing Companies in Delhi	of Goods against retail invoices e e			Inter-\$	State Pur	chase/Si	ock Trar	ısfer
						Inte	r State P	urchase		Stock '	Transfer
						C- Form	H- Form(in cluding local)	1 .	None	Branch Transfe r	Consign ment Transfer
6	7	8	9	10	11	12	13	14	15	16	17

Capital urchase mount	Goods Input Tax Paid	Total Purchase	Type of	Purchas	Others Rate of	Input	T Tatal
	Tax	1	71	Purchas	Rate of	Input	Tatal
	,	(including Tax)	Purchase	e Amount	Tax	Tax Paid	Total Purchase including Tax
·			Purchase of Goods/ from sub- contractor(W orks Contract)				
19	. 20	21	22	23	24	25	26
	19	19 . 20	19 20 21	orks Contract)	orks Contract)	orks Contract)	orks Contract)

Note:- Data in respect of unregistered dealers may be consolidated tax rate wise for each Quarter

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:		2
Address:	Sale for the tax period: From	ı <u> </u>	

Summary of Sales (As per DVAT-31)

(All amounts in Rupees)

						(2 111 6		u reupee
	S. No	Quarter Year	Buyer's TIN	Buyer's Name	the Item under	Branch/ Consignment	Export out of India	High Sea Sales
Ì	_1	. 2	3	4	5	- 6	7	8
- {		l	A 4]		[

			Interstate Sales		
Goods Type	Form C/H/I/J/E1/E 2/None	Rate of Tax	Sales Price (Excluding CST)	Central Sales Tax	Total
Capital Goods / Others					
9	10	11	12	13	14

			Local Sal	es	
Type of Sale	Rate of Tax	Sales Price (Excluding VAT)	Output Tax	Total (including VAT)	Sale of Diesel & Petrol as have suffered tax in the hands of various Oil Marketing Companies in Delhi
Sale of Goods/ from sub- contractor (Works Contract)	-				
15	16	17	18	19 .	20

Note:- Data in respect of unregistered dealers may be consolidated tax rate wise for each Quarter.

Department of Value Added Tax Government of NCT of Delhi Annexure 2C

[See Rule 42] Details of Debit/Credit Notes related to purchases (To be filed along with return)

Registration Name of deal					· · · · · · · · · · · · · · · · · · ·	
Tax period		From(dd/m	m/yy)To(c	ld/mm/yy) _	<u></u>	. 1.
Address:		- Male		· · · · · · · · · · · · · · · · · · ·	4. ¹	
*****	- <u> </u>		Method of acco	ounting:	Cash / A	Accrual
	Date of issue	Debit / credit note / voucher no.	Amount of the relevant tax invoice affected by	Month to which Tax Invoice relates	TIN	
	<u> </u>	2	the credit/ debit note	4	5	

Amount of debit note	Amount of the variation to the tax amount shown on the tax invoice.	Amount of credit note	Amount of the variation to the tax amount shown on the tax invoice.	Relevant column of Annexure attached with DVAT-16 i.e A3.2, A3.3, A3.4 and A3.14
6	7	8	9	10

Department of Value Added Tax Government of NCT of Delhi Annexure 2D [See Rule 42]

[See Rule 42] Details of Debit/Credit Notes related to sales (To be filed along with return)

Registration Number Name of dealer:							
Tax period	From(dd/	mm/yy)		To(dd/m	m/yy)		<u>.</u> .
Address:		· · · · · · · · · · · · · · · · · · ·					
	-	Method of	acc	ounting:		Cash	/ Accrual
Date of issue	Debit / credit note / voucher no.	Amount of the relevant tax invoice affected by the credit note or debit note		Month to which Tax Invoice related	TIN	•	
		or depit note	- 1				1 .

Amount	Amount of	Amount	Amount of the	Relevant
of debit	the	of credit	variation	Column of
note	variation to	note	to the	Annexure
· ·	the tax	P	tax	attached
	amount	1	amount shown	with form
]	shown on		on the	DVAT-16
	the tax		tax invoice.	i.e field A1.1/
	invoice.			A1.2/A1.3/A1.4
				and A1.8
. 6	7	8 .	9	10
Ĺ	l			

Refund Claimed? □ Yes □ No	Gov Composit	Form D See R ion Tax Re	Frade and Ta f NCT of De VAT 17 rule 28] turn From u	lhi nder the	Orig If revised — Date of orig Date of revis Acknowledg No	sed return _ ement	
· 	Delhi	Value Add	led Tax Act,	2004	Attach a note		e revisions.
R1 Tax Period From de	/ / / / / / / d	уу То	dd / mm	/ <u>yy</u>			
R2.1 TIN							
R2.2 Full Name of Dealer							
R2.3 Address							
R2.4 Mobile No.						 	•
	- - - - - - - - - - 				<u> </u>	. لــلـــا	
R3 Description of top 3 categorie	es of works		Description		% of Volu		
composition rates. (In order of volume of turnover for period. 1-highest volume to 3-lowest volume. R4 Gross turnover	* *						
	,						
R5 Computation of composition /o	utput tax	Turn	over (Rs.)	Composit	ion/output tax	(Rs.)	
R5.1 Composition at 0.1%							
R5.2 Composition at 1% R5.3 Composition at 2 %							. *
R5.4 Composition at 2.5 %			- - 		++++		
R5.5 Composition at 3 %							
R5.6 Composition at 6 % R5.7 Goods Taxable at 5% (sale of							
assets etc).	scrap/capital						
R5.8 Goods Taxable at 12.5% (sale scrap/capital assets etc).	of						
	composition/outpu	Tax Sub	Total (A)			10.	
R5.10 Add: Interest @%			(B)				
R5.11 Add: Penalty (if filed late) R5.12 Total amount due(A+B+C)	<u> </u>	· · · · · · · · · · · · · · · · · · ·	(C)				
N3.12 Total anothic the (ATDTC)							

13. Amendment of Form DVAT 17.- (i) In the principal Rules, in forms appended thereto, for Form DVAT 17, the following shall be substituted, namely: -

R6.1 L	ess: Tax deducted at	source (attac	hedl	No. of ed froi			cates)										
SI. No.	Form DVAT-43 I		Date			~	mou	nt									
			-	-		-		•	•					•			
D6 2 B	alance payable			—	(R5	.12 –	R6.1)					Ť			T		
	ess : Amount deposite	d by the dealer	(attach p	roof o	~~~							<u> </u>		-			
S.No.	Date of deposit		Name				h	Am	ount								
										- 1							į
								L.					 -		1	·	
R7 Ne	t Balance*			11	(R	6.2-R	6.3)	1 C	- Clie	la a		_L			1		
* The n	et balance should not	0.00												7			٠.
	IF THE NET	BALANCE O	N LINE	R7 IS	NEGA	TIV	E, PR	OVID	E DE	CTAIL	S IN	TH	IS B	OX			
R8 Bala	ance brought forward	from line R7 (P	ositive V	alue of	R7)										Π		\Box
	efund Claimed				-	:				<u> </u>							-
	alance carried forward	to nevt tay ner	ind					-				1			\vdash		$\dashv \dashv$
Ko.2 D	asance carried forward	to next tax per	100			<u> </u>		.				<u> </u>	ــــــــــــــــــــــــــــــــــــــ		ا		
		REFUND IS C	LAIMED	, PRO	VIDE	DET	'AILS	INT	HIS	вох			•				
	ails of Bank Account		 	- 				1 1	1		.	F		<u> </u>		_	
	count type (Saving/C	urrent etc.)	+		╟╌╟╴	+		++	-	╟┈╢╴	+	H	1		\dashv	┪┈	\square
R9.3 M	ICR No.	unent ctc.)	┪╫						_		\top			$\neg \neg \neg$	\Box		
R9.4	101(1.0.			$\neg \Box$			┰										
	Name of Bank														\cdot		
(b																	Ll.
R10 Tu	rnover of purchases	in Delhi					(Rs	.)									
			. .								\dashv						
R10.1 C	Goods taxable at 1%			\vdash	TT					T							
	Goods taxable at 5%					\neg							÷				•
R10.3 C	oods taxable at 12.59	6															
	oods taxable at 20%										_						
	Vorks contract taxable						\sqcup							•			
	Vorks contract taxable	at 12.5%			++		 - 	-	-+								
	xempted purchases	istand doctors			+		-										
D10.0 V	urchases from un-regi Vorks contract execute	istered dealers	ector	 	╌┼╼╌┼╴	+				+	\dashv						
(CC 01)		ed by sub-contra										٠,					•
	er-state purchases/Stoo	ck Transfer				(I	ls.)I	· .									
R11.1 A	Against 'C' forms			<u> </u>			\sqcup										
	ward stock transfer a			$\vdash \vdash$	1		\sqcup		\vdash	\perp							
	nports from outside In			$\vdash \vdash$	+			+					1				
R11.4 0	hers(not supported by	/ Iorms)			Ш.												
R12 Ver	ification				reby so	James	b. offi	rm 00	d dec	lara th	nt tha	info	rmat	ion ai	ven		
I/We hereinab	ove is true and correc	t to the best of s	ny/our kn														
			•						_								
Signature	e of Authorized Signa	itory		-				•						· .		_	
Full Nan	ne (first name, middl	e, surname)															
				, +	-												
Designat	ion/Status							·						•		_	
																	
Place		1	·	-	1	<u> </u>	 -	T	Т			1	<u> </u>		T	<u> </u>	
riace		1				11				<u> </u>			l_		1_	L	
			, ,	<u>. </u>	1				٠.						-		
Date.			1	1 .	ĺ								•				

Instructions for online Return filling

- 1. Please complete all the fields in the form.
- 2. State 'N/A' in any fields which is not applicable to you.
- 3. Each page of the return form shall be signed by the authoritsed signatory.
- 4. Attach copy of quarter wise summary of Sale and Purchase registers maintained in Form DVAT 30 & 31 in the format appended at Annexure-2A & 2B. This should be reported dealer wise instead of bill & date wise. Sale/purchase made from un-registered dealers may be reported in one row for a quarter.
- 5. Attach copy of CC 01, if any.
- 6. Attach copy of DVAT-30 at the time of submitting hard copy of DVAT-17.

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	'n	

Summary of Purchase (As per DVAT-30)

(All amounts in Rupees)

S.No.	Quarter &	Seller's	Seller's	Rate of Tax on the Item under Delhi
	Year	TIN	Name	Value Added Tax Act, 2004 (0, 1, 5,
,			• •	12.5, 20) (%) and applicable rate of
				composition if works executed
				through such sub contractor.
1	2	3	4	5
`				

	· · · · · · · · · · · · · · · · · · ·		ses in Delhi		
Purchases against tax invoice/retail invoice	Exempted goods	Purchases from Unregistered Dealer	Works cont by sub-contr	ract executed actor	Total Purchases including Tax
			Sub contractors under compositio n scheme (CC 01)	Sub contractors paying tax as per Section 3 of the Act	
6	7	8	9(a)	9(b)	10

Purchases against	Inward Stock	Import from	Others (not	Total (including tax)
'C' Form	Transfer against 'F' Form	Outside India	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.

Annexure - 2B

(See instruction 4)

SUMMARY OF SALE RÉGISTER

(Quarter wise)

(To be filed along with return)

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

Summary of Sales (As per DVAT-31)

(All amounts in Rupees)

				Details of Composition Transaction / Works Contract Executed								
S. No.	Quarter & Year	Buyer's TIN	Buyer's Name	Category of Contract (if applicable)	Rate of Composition	Turno ver	Comp osition Tax	Form DVAT 43 ID No.	Date			
1	2	3	4	5	6	7	8	9	10			
		·					·					

	 	dalities of composition scheme)
Sale Price (Excluding VAT)	Rate of Tax	Output Tax
11	 12	13

14. Amendment of Form DVAT 23.- In the principal Rules, in forms appended thereto, after PART – B of the Form DVAT 23, the following shall be inserted, namely:-

"Form DVAT 23

PART-C

Delhi Value Added Tax Refund Form

(to be filed if the refund of tax borne by the organization is to be reduced by a condition of the notification)

· · · · · · · · · · · · · · · · · · ·					.,										_				
I. Full Name of Organisation					<u> </u>	ļ	ļ	ļ	4	_		-			┺	Щ			
(For individuals, provide in order of			\bot	 	ļ	٠.	_	 -							ļ		4	<u>: </u>	
first name, middle name, surname) .					<u> </u>	<u></u>		1	1				لـــــ						
The second second second																			
2. Address of Organisation	Building N	lame/	Numl	er			Γ'''	T	T	7	1	\top	7				T	1	\top
																Τ.	T	T	_
	Area/ Road	ď	100								<u>l</u> .								
	Locality/ N	Market	t			L						丄				<u> </u>	<u> </u>		丄
	Pin Code																		
•	Email Id					ļ			<u> </u>	<u> </u>						ļ			<u> </u>
	Telephone		ber				ļ	L	ļ	↓		\perp	_				 		+
	Fax Numb	er			ــــــــــــــــــــــــــــــــــــــ		<u> </u>	<u>Ŀ</u>	<u> </u>	<u> </u>	<u></u>					<u> </u>		Щ.	
3. Entry Number of Sixth Schedule un	der which the	e appl	icant i	s eligi	ble to	clair	n re	und		-									Т
D. Divid Tidinosi of Britis Salistans VII				<u> </u>															
		· · · · · ·					_												
3A. Notification Number under which	the applican	t is eli	gible	o clai	m rec	luced	retu	na											
	•							_ `								_	_		
4. Date of filing of last refund claim (i	fany)			(d	d/mn	1/yy)				T		/		Т		1	Г		
	<u> </u>								<u> </u>							j	L		
5. Total tax paid as per invoices attach	ed*					(Rs.)			T	T		7		Π		Т	T		
5. Total tax paid as por invoices attach	-					()									ļ		}		
*Please complete PART-C	and att	ach	all t	av i	ava	ices	fo	P 141	hicl	2 10	Y V	o fu	nd	ic	ho	ino	de	rim	od
Tieuse compiete TART-C	una am	ucn	an i	un ii	ivo		ju	777	1101	, ,,,	<i>x</i> / (-j u	,,,,	10	UU.	6	UIL	*****	-
# D Link to Condin		•				(%)			T	Ι									
5A. Percentage by which the refund is	o be reduced	١.				(%)						-							
-									۰.	<u> </u>						٠.			
5B. Less: Amount by which the refund	l is to be red	uced				(Rs.)			\Box		Ė			l	Ι	Τ			
Dog Total						()					ı						ļ		
																	L		
5C. Net Amount of refund payable [ro	w 5 - row 51	B]				(Rs	.)			, ,						1			
						`	<u>.</u>		<u> </u>							<u> </u>			
		••••																	
·	<u> </u>																,		
6. Details of Bank Account in which	Accou]]						_	\perp			<u> </u>			4
refund should be remitted	MICR									<u> </u>		1_	_ _			<u> </u>		1	\perp
	Name											1_	1			'		ļ	1
	Addre	ss of E	3ank							ļ	<u> </u>			-1					1
· · · · · · · · · · · · · · · · · · ·	1					·	•					_					<u> </u>		Ŀ
							نــــــــــــــــــــــــــــــــــــــ				ĺ	L				L	<u> </u>	<u>.</u>	⊥_
					<u>.</u>														
7. Verification			- 4																
/We			hereb	y solei	mnly	affirm	n an	d dec	lare t	hat t	he in	forn	nati	on g	iven	here	einat	ove i	is
rue and correct to the best of my/our kn	owledge and	l belie	f and i	nothin	g has	been	con	ceale	d the	refro	m.								
			٠.																
Signature of Authorised Signatory																~~~			
																			•
full Name (first name, middle, surnam	e)																		
																			٠
Designation			<u></u>												.,.		<u>. </u>		
			-					_[Т						_		_		-
lace			-													<u> L.</u>			
Date		1								: .									

Form DVAT 23 PART-D

(to be filed if the refund of tax borne by the organization is to be reduced by a condition of the notification)

(i) Details of purchases of tax paid goods in respect of which refund of tax is sought

S.No.	Tax Invoice date	Tax Invoice No.	Supplier Registration no. under the Act	Purchase Price (Rs.) (exclusive of tax)	Rate of tax (%)	Tax paid (Rs.)	Rate by which refund is to be reduced (%)	Amount by which refund is to be reduced (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
					.,			
				·				
	· · · · · · · · · · · · · · · · · · ·				:			
								
			Total					· · · · ·
	•				Carry to Part-C r	otal to row 5	Carry to	otal to row 5B

(ii) Verificat I/We true and cori	-	oest of my/our l	mowledge	e and bel	_ her lief an	eby sol d nothi	emnly ng has	affir beei	m an	d dec	lare d th	that t	he in	forma	tion g	given	hereir	abov	e is
Signature of										7	,. .	·	 -			•		-	
Designation	•	, middle, surna	<i>me)</i> 														,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	- -	
Place	1 1 1	- i					T 1			-1			<u> </u>		7:	Ţ	F	-	
11400									£		J.	1.			1				
Date										٠	:								
	Day	Month		Year			•.			,									

15. 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

	Number: er:		``` `	Purchases for	the tax n	eriod		
			From	(dd/mm/yy)	To(dd/mm/yy)		
Address:								
				Method of acc	ounting:	. Cash	/ Accrual	
				D-4-15-				٠.
				Details	of Purci	<u>1ases</u>		
							(All amount	s in Ru
Date of		No. /Deliver	y	Seller's TIN	•	Settle	er's Name	
Purchase	. 1	Note						
(dd/mm/yy)	2		3				_
1.					_		4	-
		. Purc	hase not elig	ible for credit of Inj	out Tax	•		
	· · · · · · · · · · · · · · · · · · ·						· · · ·	
Rate of tax	Import	High	Purchase	Purchase From		Purchase of tax	Capital Goods	
on the items		Sea	from	Unregistered		exempted		
ınder Delhi		Pur-	exempted	Dealer/		goods		
Value	side	chase	units	Composition				- [
Added Tax	India	1		Dealer/Non-		•		
Act,				creditable	.			- 1
2004(0,1,5,	İ	1 1		goods(Schedu				
(2,5,20) %)	i			VII)/ against r invoices/Tax f				
70)]		goods/Petrol &				
		í· l		Diesel from O				
		l ·		Marketing	" [•
	[1	•	Companies in				Ì
		i .		Delhi				· `.
	6	7	8	9		0	11	
						-		
	V	P	urchase not e	ligible for credit of	Input Ta	x		7 :
		1	Inter-State	Purchase/Stock Tra				٦.
		iter State Pu					Transfer	7
-Form	H-Form	C/E1	/E2 Form	None	Branch	Transfer	Consign-	
. [(including		•	1		1	ment transfer	-
	local)	İ		<u> </u>		1		1 .
2	13	14		15	16		17	

	Capi	tal Goods				Others		
Purch ase Amou nt	Rate of Tax	Input Tax Paid	Total Purchase (including Tax)	Type of Purchase	Purchase Amount	Rate of Tax	Input Tax Paid	Total Purchase including Tax
				Purchase of Goods/ from sub- contractor(-
				Works Contract)				
18	19	20	21	22	23	24	25	26

Signature of Dealer / Authorized Signatory

Note: Column no.5 is applicable in respect of Column no.6 to 17."

16. Insertion of DVAT-30A - In the principal Rules, in forms appended thereto, after Form DVAT 30, the following shall be inserted, namely:-

"Department of Value Added Tax Government of NCT of Delhi Form DVAT-30A

[See Rule 42]

Specimen of Debit/Credit Notes related to purchases Register

ccrual

Date of issue	Debit /	Amount of the	Month to	TIN
	Credit	relevant	which Tax	
	note /	tax invoice	Invoice	
	voucher	affected by	relates	*
-	no.	the credit/		
		debit note		
1	2	3	4	5

· · · · · · · · · · · · · · · · · · ·				
Amoun	Amount of			Relevant columi
of	the	of credit	variation	of Annexure
debit	variation to	note	to the	attached
note	the tax	٠.	tax	with
.	amount	-	amount shown	DVAT-16
	shown on	· .	on the	i.e A3.2, A3.3,
	the tax		tax invoice.	A3.4 and
ľ	invoice.			A3.14
6	7	8	9.	10

17. 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 Nur	nber:		·								•
Name of dealer:		e e		<u>Sa</u>	les for t	he tax peri	<u>od</u>				
Address:	.*		- Fi	<u>5a</u> rom (dd/mm/ <u>y</u>	/y) <u>.</u>	То ((dd/mi	m/yy)		-	•
				Me	thod of	f accounting	g:	Cash / A	ccrual		-
		• •		<u>Details</u>	of Calan						
				Details	or Saics	2			(All ar	nounts i	n Rupees)
Details of Tax/	Retail Inv	voice/Del	ivery Note			Interstate	Sales				
Date of	Invoic	Buyer		Rate of Ta		Inter-state		Export		1 .	
Sale/Transfer	e	Name	s TIN	the Item	- 1	Branch/		out of			
(dd/mm/yy)	No./De	:			Value	Consignm Transfer	ient	India	Sales	*	
	livery Note			Added Tax 2004 (0,		Tansiei					
	14010		ŀ	12.5, 20) (%		·	: .				
1	2	3	4	5		.6		7	8		- -
	1								<u> </u>] ,.	
			¥ .							1	
				erstate Sales		T 0		Color T		-	
Goods Type	.	Form C/H/I/J/J	Rate of	Tax Sales (Exclu		rice Centr	raj	Sales T	otal	İ	
		E2/None		CST)	umg	1					
Capital Goo Others	ds /										
9		10	11.		12-		13		14		
]	
					•	-					
·	·		· Lo	ocal Sales					·]	
Type of Sale	Rate of	Tav	ales Price	Output Tax	Т	otal	Sale	of Di	esel &		
Type of Sale	Nate of		Excluding	Output rax		ncluding	Petr		have		•
			AT)			AT)	suff	ered tax	in the		
		-		4.4.				ds of vari	ious Oil		
								keting opanies in	Dalhi		
Sale of							Con	ipanies in	Dellill		
Goods/ from				٠.	.	•			. *		
sub-contractor						-					
(Works			,				-		i		
Contract)	16	-	17	10		10	-	20			

18. Insertion of DVAT-31A - In the principal Rules, in forms appended thereto, after Form DVAT 31, the following shall be inserted, namely:-

"Department of Value Added Tax Government of NCT of Delhi Form DVAT-31A

[See Rule 42]

Specimen of Debit/Credit Notes related to sales Register

Registrati Name of o		ber:	<u></u> .			
Tax perio	d		From(dd/mm	T n/yy)T	o(dd/mm/yy	·) <u>·</u>
Address: _		:				.:
			Method of a	ecounting:	Cash /	Accrual
		Details	of Debit/Credit No	otes related to s	sales	
	Date	Debit /	Amount of the	Month to	TIN	

	Date	Debit /	Amount of the	Month to	TIN
	of	credit note /	relevant	which	
	issue	voucher no.	tax invoice	Tax	
1			affected by	Invoice	
ļ			the credit note	related	
L			or debit note		
	1	2	3	4	5
			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		

Amount	Amount of	Amount	Amount of	Relevant				
of debit	the	of credit	the	Column of				
note	variation to note		variation	Annexure				
	the tax		to the	attached with form				
	amount		tax					
	shown on		amount	DVAT-16				
	the tax		shown	i.e field A1.1/				
.∤`	invoice.		on the	A1.2/A1.3/A1.4				
			tax invoice.	and A1.8				
6	7	8	9	10				
<u> </u>								

19. Amendment of Form DVAT 52:- In the principal Rules, in Forms appended thereto, for Form DVAT-52, the following shall be substituted, namely,-

"Department of Trade and Taxes Government of NCT of Delhi Form DVAT 52 [See Rule 18(3)]

Declaration of Permanent Account Number/Importer and Exporter Code under section 95 (Attach particulars of PAN on separate sheet for each person having interest in business)

(1) TIN		T			•				
(2) Name of the Applicant			J			٠.			** *
(3) Name of the dealer					••				
(4) Name and address									
other than mentioned in field (3) above, in which thetc(5) Permanent Account Number (PAN)	ne ap	plica	nt is	a pa	rtner	or pro	prieto	or or d	irector,
(6) Importer and Exporter Code (IEC)	<u> </u>	:				<u> </u>			
(7) I/We									clare tha
the information given hereinabove is true and correct that nothing has been concealed therefrom. Signature of Authorised Signatory Full Name (first name, middle, surname)					· · · · · · · · · · · · · · · · · · ·				
Designation/Status	· .			· · ·					
Place Date									
DAY MONTH Year					•				
	By o	rder f the	anc Na	l in ti tiona	he na il Caj	me c oital	f the Territ	Lt. Go	overno f Delhi
				I	y. S	(I ecre	Ravino tary V	der K /I (Fi	Kumar) inance)
No. F.3(15)/Fin.(Rev-I)/2012-13/dsvj/264									

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.
- Principal Secretary (Finance), Government 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 (Taxation), L-Block, Vikas Bhawan, New Delhi.
- 7. The P.A. to the Leader of Opposition, 29, Delhi Legislative Assembly, Old Secretariat, Delhi.
- 8. The Additional Secretary (Law), Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
- 9. OSD to Chief Secretary, Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
- 10. The Registrar, Delhi Value Added Tax Appellate Tribunal, Vyapar Bhawan, I.P. Estate, New Delhi.
- 11. VAT Officer (Policy), Department of Trade and Taxes, Government of NCT of Delhi, Vyapar Bhawan, New Delhi.
- 12. VATO (Systems).
- 13. Guard File.
- 14. Website.

(Ravinder Kumar)

Dy. Secretary VI (Finance)