

# **The Delhi Luxuries Tax on Commodities Rules, 2001**

DELHI

India

## **The Delhi Luxuries Tax on Commodities Rules, 2001**

### **Rule**

### **THE-DELHI-LUXURIES-TAX-ON-COMMODITIES-RULES-2001 of 2001**

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The Delhi Luxuries Tax on Commodities Rules, 2001Published vide Notification No. F. 101(91)/2001-Fin.(A/Cs)/174-83Notification No. F. 101(91)/2001-Fin.(A/Cs)/174-83. - Whereas the draft of the Delhi Luxuries Tax on Commodities rules, 2001 was published as required by sub-section (1) of Section 18 of the Delhi Luxuries Tax on Commodities Act, 2001 (Delhi Act No 9 of 2001) in the Delhi Gazette on the 28th November, 2001 vide this Governments Notification No. F 101(91)/2001-Fin.(A/Cs)/3584-92 dated the 28th November, 2001 inviting objections/suggestions from the persons likely to be affected thereby, till after 15 days from the date of the publication of the said notification in the Delhi Gazette.And whereas the said Gazette was made available to the public on the 28th November, 2001.And whereas no objections suggestions have been received with regard to these said draft rules.Now, therefore, in exercise of the powers conferred by Section 18 of the Delhi Luxuries Tax on Commodities Act, 2001 (Delhi Act No. 9 of 2001), the Lt. Governor of the National Capital Territory of Delhi is pleased to make the following rules, namely:-

### **1. Short title and commencement.**

(1)These rules may be called the Delhi Luxuries Tax on Commodities Rules, 2001.(2)They shall come into force at once.

### **2. Definitions.**

(1)In these Rules, unless the context otherwise requires.(a)"Act" means the Delhi Luxuries Tax on Commodities Act, 2001 (Delhi Act 9 of 2001).(b)"appropriate assess in authority" in respect of a stockist means the sales tax officer on the assistant sales tax officer, as may be specified by the Commissioner, with whose jurisdiction the stockists place of business is situated or he has more than one place of business in Delhi, such sales tax officer or the assistant sales tax officer within

whose jurisdiction the head office in Delhi of such stockist is situated, or in respect of a stockist was no place of business in Delhi but is carrying on the business of stockist goods in Delhi, the sales tax officer nominated by the Commissioner for some purpose by a general or a special order or any other officer to whom proceeding in relation to such stockist is transferred.(c)"fee" means any fee levy under the provisions of the Act.(d)"Form" means a form added to these rules.(e)"Schedule" means the Schedule appended to the Act;(f)"section" means the section of the Act;(2)Words and expressions used in these rules, but not defined herein but defined in the Act or in the Delhi Sales Tax Act, 1975 (43 of 1975) and the rules made thereunder, shall have the meanings as assigned to them in the Act, or in the Delhi Sales Tax Act, 1975 and the rules made under that Act.

### **3. Registration of stockists.**

(1)Every stockist liable to pay tax under the Act shall apply for registration to the appropriate assessing authority in Form LT-I within thirty days from the date of the commencement of his business:Provided that the stockist who has already commenced his business shall apply for registration within thirty days from the date of the publication of these rules.(2)Every such application shall be accompanied by a court fee stamp of fifty rupees.(3)Every such application shall be signed and verified by the stockist or a person authorized by the stockist to sign and verify the application and shall be accompanied by recent photographs in duplicate of the stockist and the authorized person, if any.(4)The appropriate assessing authority, on receipt of application under sub-rule (1) shall, if he is satisfied after making such enquiry as he deems necessary that the particulars furnished in the application are correct and complete, register the stockist and grant registration certificate in Form LT-II. In the case of a stockist, having more than one place of business in Delhi, the appropriate assessing authority shall issue to the registered stockist a certified copy of the registration certificate for every branch or warehouse enumerated therein on payment of a fee of two rupees in the form of court stamps for each copy:Provided that in the case of a stockist who is already registered under the Delhi Sales Tax Act, the registration certificate shall be granted on making on an application, without making any further enquiry or requiring for furnishing of any security.(5)The registration certificate granted under this rule shall be displayed prominently at the place of business at each branch and each warehouse of the stockist.(6)The particulars of the registration dealers shall be maintained in Form LT-III.(7)Where the registration certificate granted under these rules is lost, destroyed, defaced or mutilated, a duplicated copy of such registration certificate may be granted by the appropriate assessing authority if he is satisfied of such loss, destruction, defacement or mutilation, on payment of a fee by a court fee stamp of ten rupees.(8)Any other provision of the Delhi Sales Tax Act and the rules made thereunder as regards to registration and surety save as provided herein shall apply mutatis mutandis.

### **4. Amendment of registration certificate.**

(1)Where a stockist desires that the registration certificate granted to him requires any amendment of such certificate, he shall make an application before the appropriate assessing authority who has granted such certificate specifying the reasons for such amendment together with the registration certificate.(2)The appropriate assessing authority on receipt of such application under sub-rule (1) if satisfied, after making such enquiry as he deems fit, amend such registration certificate including

the copies thereof.

## **5. Maintenance of record by stockists.**

(1) Every registered stockist and every person liable to registration as a stockist under the Act, shall keep and maintain true and complete account of every receipt and delivery and removal of stock of luxuries together with supporting documents such as invoices, challans, advice or other documents of like nature. (2) Each and every receipt, delivery, removal and dispatch of stock of luxuries shall be brought to account forthwith. (3) Every registered stockist and every person liable to registration as a stockist under the Act, in addition to the normal books of accounts kept by him, shall maintain day-to-day stock account, containing particulars in terms of quantity and value, in respect of- (a) opening balance of stock; (b) additions by way of manufacturing or receipts, either by way of purchases or by inward stock transfers, or by any such nature; (c) deliveries either by way of sales, removals, dispatches or by any such nature; and (d) closing balance of stock. (4) Books of accounts and documents prescribed here-in-above shall be preserved for a period of eight years from the year to which they relate or until the assessment for the year to which they relate, whichever is later. (5) Any loss of books of accounts shall be reported forthwith to the nearest police station where the loss took place and to the jurisdictional appropriate assessing authority.

## **6. Returns and payments of tax by stockist.**

(1) Every registered stockist shall furnish returns in Form LT-IV quarterly, within thirty days from the expiry of each quarter. (2) Notwithstanding the provisions of sub-rule (1), the appropriate assessing authority may, by order and for reasons to be recorded in writing, fix a monthly return for a registered stockist to be furnished to it in Form LT-IV by the fifteenth day of the next month. (3) An order passed under sub-rule (2) shall remain in force for not less than one year and shall continue until the appropriate assessing authority may, by order direct on the application of the stockist that he shall furnish returns quarterly in accordance with the provisions of these rules from the commencement of such quarter as may be specified therein. (4) Every return shall be accompanied by : (a) treasury receipt in Form LT-V; (b) such other documents as are specified in Form LT-IV. (5) A stockist to whom a certificate of registration has been granted for the first time, shall furnish returns beginning with the date of grant of certificate of registration. Explanation. - The stockist who has been registered retrospectively under the Act shall furnish returns, the date of furnishing of which has already expired on the date of grant of registration certificate, within seven days from the date as such grant. (6) An interest at the rate of two percent per month shall be payable for belated payment of tax due and payable. (7) Every registered stockist in addition to the return prescribed in sub-rule (1) shall also submit an annual return in Form LT-VI within ninety days after the close of the year to which the return relates and in the case of a registered stockist having more than one place of business in Delhi, the return shall include particulars relating to all such places of business. (8) The provisions of the Delhi Sales Tax Act as regards return and payment of tax and penalty shall apply mutatis mutandis in respect of all the provisions in this regard not specifically provided herein.

## **7. Issuance of sale Bill.**

(1) Every registered stockist or a stockist liable to registration under the Act, in respect of each and every delivery of a luxury-(a) which is in pursuance of a sale, shall issue a bill of sale containing the following particulars, namely-(i) full name and address of the selling stockist with his registration certificate number; (ii) serial number of the bill and date; (iii) name and address of the buyer; (iv) registration certificate number of the buyer if he is a stockist under the Act or dealer under the Delhi Sales Tax Act; (v) description of the luxuries; (vi) quantity of the luxuries; (vii) value of the luxuries; (viii) tax charged; (ix) signature of the selling stockist or his agent. (b) when is other than in pursuance of a sale, shall issue a delivery note which shall be in Form LT-VII and stockist shall maintain record of delivery notes in Form LT-VIII. (2) Every registered stockist or stockist liable for registration under the Act shall keep a duplicate copy of such bill or cash memorandum or delivery note duly signed and dated and preserve it for a period of not less than eight years from the end of the year to which it relates unless any proceedings in respect of that year are pending, in which case they shall be preserved till the final decision of such proceedings.

## **8. Conditions subject to which stockist may claim deduction from his turnover of stock of luxuries on account of tax having been paid.**

(1) A stockist who wishes to deduct from his turnover of stock of luxuries the amount in respect of any luxuries on the ground that he is entitled to make such deductions under the provisions of Clause (ii) of sub-section (3) of Section 3, shall furnish to the appropriate assessing authority up to the time of assessment-(i) copies of the relevant cash memos or bills according as the sales are cash sales or sales on credit; and (ii) proof of declaration in respect of luxuries on which tax under the Act has been paid or has become payable, in Form LT-IX obtained from the stockist who is liable to pay the tax. (2) A stockist who is liable to pay the tax on the turnover of stock of luxuries delivered to another stockist, shall issue the declaration in Form LT-IX to such other stockist.

## **9. Conditions subject to which a dealer may claim deduction from his turnover of stock or luxuries on account of dispatch of luxuries outside Delhi.**

(1) A stockist who wishes to deduct from his turnover of stock of luxuries the amount in respect of dispatch of luxuries outside Delhi on the ground that he is entitled to make such deduction under the provisions of Clause (i) of sub-section (3) of Section 3, shall produce before the appropriate assessing authority up to the time of assessment thereof-(a) in the case of dispatch of luxuries outside Delhi which is by way of sale in the course of inter-state trade and commerce-(i) copies of the relevant cash memos or bills according as the sales are cash sales or sale on credit; (ii) proof of receipt of payment respecting sales on credit which shall be through cheque or bank draft; (iii) 'C' Form (certified photocopy); (iv) copy of GR/Railway receipt/Air cargo receipt; (v) sales tax registration number of purchasing dealer under the Sales Tax Act if registered in destination State; (b) in the case of dispatch of luxuries outside Delhi which is otherwise than by way of sale, in the course of inter-state trade and commerce, copies of delivery note alongwith evidence of dispatch

of luxuries;(c)in the case of dispatch of luxuries outside Delhi, which is in the course of export out of India-(i)copies of relevant Cash memos;(ii)the evidence of export of such luxuries.(2)If the appropriate assessing authority is satisfied after making such inquiry as he may deem necessary that the particulars furnished in terms of sub-rule (1) are true, he may, at the time of, or at any time before the assessment of tax payable by the stockist under the Act, make an order to that effect and thereupon the despatch of luxuries shall be for the purposes of the Act deemed to have been effected in accordance with sub-section (3) of Section 3.

## **10. Determination of turnover of stock of luxuries for levy of tax.**

(1)For the purpose of levy of tax under Section 3, the turnover of stock of luxuries shall be determined by deducting from the aggregate value of stock of luxuries, the following amounts, subject to the condition specified in respect of each.(a)amount of value of stock of luxuries representing opening stock as on first day of the year;(b)amount of value of stock of luxuries on which tax under the Act has been paid or has become payable, subject to production of proof in form LT-IX.(c)amount of value of stock of luxuries despatched to places outside Delhi subject to the production of proof as prescribed in the Rule 9.(d)amount of value of stock of luxuries returned to the stockist, subject to condition that such return is within a period of six months from the date of delivery either in pursuance of a sale or despatch other than by way of sale and that in respect of such return of luxuries, tax under the Act has already been paid

## **11. Assessment of tax and imposition of penalty.**

(1)In proceedings under Section 8 or Section 9, the appropriate assessing authority may depute a sales tax inspector to conduct such enquiries as it may direct.After considering any objection and evidence adduced by the stockist, the appropriate assessing authority shall assess the amount of tax and determine the amount of interest under sub-sections (3) and (4) of Section 7 and may impose penalty, if leviable under Section 12.

## **12. Notice of discontinuance of business or change of place of business.**

- If, at any time, a stockist-(a)discontinues or sells or otherwise disposes of the whole or any part of any business carried on by him; or(b)changes his places of business or any of his additional places of business; or(c)opens a new place of business; or(d)changes the name of any business carried on by him, the stockist or if he is dead, his legal representative shall intimate the fact to the appropriate assessing authority concerned within thirty days thereof.

## **13. Application of the Delhi Sales Tax Rules, 1975.**

- Subject to the provisions of these rules, for the purposes of the subordinate and territorial jurisdiction of officers, notice for payment of tax not paid according to return, supply of the copy of order of assessment, service of orders and notices and copies of documents and orders, appeals, revisions and fees, the provisions of the Delhi Sales Tax Rules, 1975 relating to the aforesaid matters

and all other matters not specifically provided in these rules but provided for in Delhi Sales Tax Rules, 1975, shall mutatis mutandis apply in relation to any process connected thereto as far as relevant as if the tax payable under the Act is a tax payable under the Delhi Sales Tax Act.

## **14. Penalty.**

- A breach of any of these rules for which no penalty is provided in the Act, shall be punishable with fine which may extend to five thousand rupees and where the offence is continuing one, with a daily fine of not exceeding five hundred rupees during the continuance of the offence. Instructions (For application for registration)

**1. The application should be filled up legibly and in capital letters only.**

**2. When you are supposed to choose an option from a list of options provided, please do not tick the options provided, write down the option(s) selected by you in the box(es) provided.**

**3. All columns are required to be filled by the applicant and certified at the end. In case any column is not applicable in your case, mention it clearly against the same.**

**4. Leave space between two words while filling up the form.**

**5. Item # 6 and 8 of the application form have been provided with limited space. If the space provided is found insufficient, then additional sheets may be attached with complete details.**

**6. The Annexure form a part of the application and should be filled up giving full details. If necessary, make additional copies of the Annexures and attach them to the application form duly filled up.**

**7. Annexure - I and II should be filled up for all the partners/proprietor etc. and names of partners/proprietor in Annexure I & II should be full names and not initials. In Annexure I make sure that Stamp size photographs are pasted. The specimen signatures should be within the box provided. All specimen signatures should be attested by Gazetted officer/Magistrate/Advocate/STP/Chartered Account registered with the Bar Council of the Sales Tax Department.**

## 8. Annexure III should be filled up for all additional business premises, godowns and factories.

Court Fee Stamp as prescribed

ALL DETAILS TO BE FILLED UP LEGIBLY AND ONLY IN CAPITAL LETTERS PLEASED GO THROUGH THE PROVIDED INSTRUCTIONS CAREFULLY BEFORE FILLING UP THIS APPLICATIONS

To The Sales Tax Officer, Ward.....Sales Tax Department, Delhi. I hereby apply on behalf of the business mentioned in the application for a certificate of registration under the Delhi Luxuries Tax on Commodities Act, 2001 and furnish court fee stamps for Rs. 50/- being the registration fee. Encl. (Please Tick)

Application form

LT-I Annexure I (two copies) Annexure II (as many copies as number of persons having interest in

business) Annexure

III Evidence/proof of possession of premises

List of machinery/value and purchase vouchers

(if any) for

manufacturing units

Income Tax/Wealth

Tax order, if any Ration card/Passport/Election

I-Card Affidavit

regarding Amount and

Source of investment

No proceeding pending

relating to past

liability Details of

immovable property, if

any Sales and

Purchase up-to-date

Past Activities.

In the case of Partnership Copy of Partnership Deed In the case of Private/Limited C

Memorandum and Article of Association Certificate of incorporation Resolution Aut

principal officer(s) to deal with the Sales Tax Authorities. Any other (pl.

specify).....

Signature of applicant For Office Use Only The Application form and the number of enclosures verified. Acknowledgement receipt no..... Signature of receipt clerk Form LT-1 See Rule 3(1) Application for Registration

**1. Name of the Business/Stockist**

(in which business to be carried on)

**2. Income Tax PAN # (if any)**

**3. Principal place of business Shop/Premises No.**

Floor No. Building Name Market Road/Sub-Area Area/Colony Pin Code Telephone No(s) FAX No(s)

**4. Constitutional Status of the Stockist (Choose any one of the options given below)**

Mention Option: Option can be: Proprietorship [1]/Partnership [2] Pvt. Ltd. Co. [3]/Public Ltd. Co. [4]/Public Sector Undertaking [5] Government Company [6]/Government Corporation [7] /Government Deptt./Society/Club/Trust [8]/HUF [9]/Any other (specify) [10]

**5. Name of business (Choose any one or more of the options given below)**  
**Mention Option:**

Option can be: Manufacturer [1]/Importer [2]/Interstate Seller [3]/Others(specify)[4]

**6. Bank Account Nos. with name and address of banks-**

Account Number Name and Address of the Bank

**7. a. Type of Account books generally maintained (Choose one or more of the options given below)**

Mention option: Option can be: Ledger [1]/Cash Book [2]/Purchase Register [3]/Journal [4]/Stock Register [5]/ Sale Register [6]b. Language in which the books are maintainedMention option :Options: English [1]/Hindi [2]/any other (specify) [3]

**8. a. Class or Classes of Luxuries ordinarily kept by the business for**

Selling Classification Code



## 9. Date of commencement of business.

## 10. No of persons having interest in the business:

Particulars in respect of all the persons having interest in the business be filled up in the Annexure II provided (Not to be filled by applicant is a body corporate incorporated under any law, or a department of employment). The proprietor or any partner or any other person having interest in the business should give details of his/her interest in any other business by India as well as particulars of all immovable property owned by he or in which the proprietor/partner etc. have any interest should be furnished in part of the Annexure II provided. (Please make copies of the annexure and fill it separately in respect of all the persons).

## 11. The Business has following number of additional places of business/godowns/factories-

(a) Additional place of business (b) Godowns (c) Factories. Please fill up details of the addl. business premises/godowns/factories in the Annexure III provided)

## 12. The business in respect of which this application is made has been registrar with the Register of Joint Stock Companies.....(India). If registered with other authority if India, mention name of that authority and State of registration.

Verification I/We.....hereby solemnly affirm and declare that the information in the form and the Annexures are true to the best of my/our knowledge and belief. Name of Applicant:.....Status :.....(Partner Propt./Principal officer etc.)(Signature) Date;...../...../Annexure I (To be Filled and Submitted in Duplicate) Names, photographs and specimen signatures of all persons having interest in the Business-

Name of partner/ Proprietor or any other Member having Interest in the Business or Principal Officer(s)	Stamp Size Photograph	Specimen Signature	Signature with full name and address of person attesting specimen Signature	For OFFICE USE ONLY Verification & CounterSignature of AA
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1.2.1.2.1.2.1.2.1.2.

Note - In case of minors, specimen signature & photograph of the Guardian/trustee should be furnished (If necessary make additional copies of this annexure be filled and attach it with this application).....(Signature of Applicant) Name of Business Address of Business: Annexure I (To be Filled and Submitted in Duplicate) Names, photographs and specimen signatures of all persons having interest in the Business-

Name of partner/ Proprietor or any other Member having Interest in the Business or Principal Officer(s)	Stamp Size Photograph	Specimen Signature	Signature with full name and address of person attesting specimen Signature	For OFFICE USE ONLY Verification & CounterSignature of AA
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1.2.1.2.1.2.1.2.1.2.1.2.

Note. - In case of minors, specimen signature & photograph of the Guardian/trustee should be furnished (If necessary make additional copies of this annexure be filled and attach it with this application).....(Signature of Applicant) Name of Business Address of Business: Annexure II Particulars in respect of proprietor, partners, karta or any other person having interest in the business are as under (not to be filled in case of a body corporate incorporate under any law or a department of government). (Please make additional photocopies of this Annexure and fill it separately in respect of each person). (a) Name in full-First Name Middle Name Last Name (b) Father's name/Husband's name (Ex. 25.09.1972 for 25th September 1972) (c) Date of birth (d) Sex (Male/Female) (e) Present residential address (f) Permanent address (g) Extent of interest in the business (%) (h) Particulars of interests in any other business(es) in India, if any

Name & Particulars of other business	Full address of other business	RC Number under Sales Tax (Local-& Central)
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(i) Particulars of all immovable properties owned by or in which the person has any interest (Give description of property, address and nature of interest and extend of interest)

Description of properties owned or in which the person has any interest	Address of the property	Nature and extent of interest held in the property
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(j) Income Tax PAN (if any) Ward where assessed;.....(Signature of Applicant) Name of Business Address of Business Annexure II Details of local additional places of business premises/godown/factory a. Type of premises Option can be: Additional Place of Business [1]/Godown [2]/Factory [3] b. Address of local additional place of business/godown/factory Shop/Premises No. Floor No. Building Name Market Road/Sub-Area Area/Colony Pin Code Telephone No(s) FAX No(s) a. Type of premises Option can be: Additional Place of Business [1]/Godown [2]/Factory [3] b. Address of local additional place of business/godown/factory Shop/Premises No. Floor No. Building Name Market Road/Sub-Area Area/Colony Pin Code Telephone No(s) FAX No(s) a. Type of premises Option can be: Additional Place of Business [1]/Godown [2]/Factory [3] b. Address of local additional place of business/godown/factory Shop/Premises No. Floor No. Building Name Market Road/Sub-Area Area/Colony Pin Code Telephone No(s) FAX No(s) if necessary make additional copies of this annexure and attach it with this application).....(Signature of Applicant) Name of Business Address of Business Form LT-II [See Rule 3(4)] Certificate of Registration This is to certify that the business mentioned on this certificate as below has been registered under The Delhi Luxury Tax on Commodities Act, 2001

**1. Name of Business:**

**2. Place of Business:**

**3. Nature of Business:**

**4. Registration Certificate Number:**

**5. Liability w.e.f.:**

**6. Return period:**

**7. Goods ordinarily stocked by the stockist:**

**8. Address of Factories, Warehouses, and Additional Place of Business:**

**9. Entered at serial No. In register in form I.I-III**

.....Signature & Seal of Assessing

Authority Date: Ward No. Name Designated

Note. - This registration certificate shall be displayed by the stockist at his each place of business and warehouses(s)/factories and it shall be produced for inspection on demand by any person exercising this Act and Rules.

**10. Names, photographs and specimen signatures of all persons having interest in the business.**

**11. Amendments in the Registration Certificate:**

Name of the entry amended/ Nature of Amendment	Amended with effect from date	Details of amendment	Order no/ Diary No. with date	Signature & seal of Assessing Authority
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R.C. No.

## 12. Details of Surety Dealer-

1. Name and Address.

2. L.C. No.

3. Date of filling of surety.

4. Amount.

5. Valid up to

6. Date of expiry of surety

## 13. Details of Surety filed by dealer in favour of other Dealer-

1. Name and Address

2. L.C. No.

3. Date of filling of surety

4. Amount.

5. Valid up to.

6. Date of expiry of surety.

Signature & Seal of Assessing Authority Name Designation Form LT - III [See Rule 3] Register of Registered Stockist

Sl. No.	Registration Certificate No. and date of issue	Registration Certificate No. Under Delhi Sales Tax Act, if any	Name and address of the stockist	Date of validity	Date of liability	Initials of Assessing Authority	Date of cancellation	Remarks
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Form LT - IV [See Rule 6(1)] Return of Luxury Tax Payable for the Quarter/Month under The Delhi Luxury Tax on Commodities Act, 2001 Name of the Registered Stockist Address Attention This form is designed for computer evaluation. Therefore, if you do not follow the instructions given below, it may make evaluation by the computer difficult. Any resident loss on the above account i.e. not

following the instructions completely shall be of the dealer only. Please fill with Block Capital Letters with Blue or Black ball-point pen only. Write within the boxes without touching the lines. Tick in the box, you wish to say Yes For e.g. DD MM YY

**7. 9 9 4 2 6 3 1 0 3 2 0 0 1**

Write one character in one Box. Do Not write outside the the box or two characters in one box. Instructions for Filling up the Forms

- 1. Write your R.C. No. Legibly and Correctly Wrong R.C. No. will Lead to Wrong Credit of Tax Deposited by you.**
- 2. The return is to be signed and verified by the proprietor/partner/principal officer.**
- 3. Copies of 'C' portion of the Challan shall be attached to the return wherever applicable. Challan wherever attached is part of the return which would be incomplete if not accompanied by the challan.**
- 4. Please write the classification codes of item(s) stocked by you in s the space provided. The commodity in which maximum turnover has been declared should be mentioned, if a particular column is in respect of more than one commodity.**
- 5. For the list of Commodity codes, please refer to the circular(s) issued in this regard, form time to time.**
- 6. Additional tax and interest in case of revised return will be with respect to the provisions return filed for the same quarter/month which may not be the original return.**
- 7. The additional sheets attached should bear the seal of the stockist and should be signed by a person authorized to signs the return on each of the page.**
- 8. All figures should be rounded off to the nearest runee.**

Ward No. Registration No. Return for the quarter ending DD MM YY

Is it a Revised Return If Yes, Receipt No of original

Return for the month

Y N

Receipt date of Original Return DD MM YY

## 1. Turnover of stock of luxuries

## 2. Less

(a)Value of Luxuries returned within the period prescribed.(b)Value of luxuries dispatched to places outside Delhi by way of sale in the course of inter-state trade and Commerce.(c)Value of Luxuries dispatched to places outside Delhi by way of other than sale(d)Value of luxuries dispatched to places outside Delhi by way of export out of the country.(e)Value of stock of luxuries on which luxury Tax already paid.

## 3. Taxable Turnover under DLTA (1-2)

## 4. Calculation of Tax for the Quarter/Month

Luxury Tax Classification Code		Turnover Tax Payable	
Rupees	Paise	Rupees	Paise
I	@	%	

## 5. Interest payable if any

## 6. Total Tax & Interest payable as per return (4 + 5)

## 7. If Revised Return then

(a)Additional Tax Due (as computed to original return)(b)Interest due on additional tax Additional Tax & Interest Due (a+b)

## 8. Serial number of Refund Adjustment Order (enclose copy).

## 9. Amount credited by Refund Adjustment Order if any

## 10. Excess Tax Deposited during the current financial year

## 11. Particulars of the payments made in the Bank

Bank Name & Branch Name at which paid	Date of Payment	Paid Amount	
	DD	MM	YY

Aggregate Amount Paid (Sum total of Challan)

## 12. Total Amount paid (6+7+11)

## 13. (a) Out of the total amount paid, interest paid

(b) Dues (12-6) or (12-7) Excess Paid Balance Due If Revised Return, please specify omissions, cross, incorrect statements and reasons because of which it has become necessary to submit revised Return. Verification-I hereby state & declare on solemn affirmation that above statement and the particulars furnished in the belict are true & correct to the best of my knowledge & challan. Rubber Stamp Signature of the Stockist Place.....Date.....name of the person.....Designation Status Form LT-V[See Rule 6(4)] Tax According to Return/Additional Demand Challan 'A' Luxury Tax Reserve Bank of India/State Bank of India/Other Public Sector Banks at.....(Branch). Period of Payment To R.C. No. Credited Consolidated Fund of India (Delhi) Head: 040, Luxury Tax Receipts/State Sales Receipts.

Name & address of stockist	Payment on account of	Amount
Rs.	Paise	
	1. Tax according to return 2. Tax assessed 3. Interest 4. Penalty 5. Composition 6. Other dues TOTAL	

In words (Rs.....Signature of depositor Signature of Assessing Authority Dated .....For Use in Treasury Received payment of Rs.....(Rupees.....  
Date of entry Seal Treasury Accountant  
Form LT-VI[See Rule 6(7)] Annual return of turnover of stock of Luxuries and tax payable by stockist.

## 1. Return for the year From

## 2. Registration Certificate No.

(a) DLT Act, 2001 (b) DST Act, 1975

## 3. Name & full Address of Stockist

## 4. Style of business

## 5. Status

## 6. (A) Turnover of stock of luxuries for the year Less (B) Deductions

(i) Value of stock of Luxuries representing opening stock as on the first day of the years (ii) Value of stock of luxuries representing Stock-returns. (iii) Value of stock of luxuries dispatched to places

outside Delhi.(iv)Value of stock of Luxuries on which tax under this Act has been paid or has become payable by other registered stockist.Sub-total (B)Sub-total (C)Sub-total(C)

## 7. Turnover of stock of luxuries on which tax is payable (A-B)

## 8. Tax payable on turnover as at Sl. No. 7

## 9. Tax paid (details to be furnished)

## 10. Balance due/excess paid

DeclarationI,.....do hereby solemnly declare that to the best of my knowledge and belief the information furnished in the above return is true and complete and that it relates to the years commencing from.....to.....Signature.....Name:.....Proprietor/Partner/Manager/Director, etc.Annexure to Form LT-VIPart-A Details of Stocks of luxuries dispatched to places outside Delhi

Sl. No.	Descriptions of luxuries	Quantity	Turnover	Name and addresses of consignee to whom dispatched	No. and Date of Central Excise of Invoice-cum-gat pass; sale invoice; Delivery Note in Form 39	Date of dispatch	Goods vehicle No.	Name of Transport Company
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

1.2.3.4.5.

Part-B Details of Stock of Luxuries in respect of which luxury tax already paid

Sl. No.	Description of Luxuries	Quantity	Turnover	Amount of Luxury paid	If luxury tax paid by stockist filing this statement details there of viz treasury receipt No. and date	If luxury tax payable by other stockist, enclosed declaration in Form-IX mentioning name and address of stockists by whom issued/ furnish relevant details
1	2	3	4	5	6	7

123456

Form LT-VII[See Rule 7(1)(b)]Delivery NoteSerial NumberI. (a) Name and address of the person consigning the luxuries(b)His registration Number under the Delhi Luxury Tax on Commodities Act, 2001(c)His Registration Certificate Number under the Delhi Sales Tax Act, 1975, if any(d)Date of issue of the delivery note by the consignorII. Full address of the place(i)From which they are consigned(ii)To which they are consignedIII. Description of the luxuries(i)Name or class of luxuries consigned(ii)Quantity or weight(iii)Value of luxuriesIV. (i) Name and address of the owner of the goods vehicle or vessel or carrier by which the luxuries are consigned(ii)Registration number of the



goods vehicle or vessel or carrier.V. (a) If the consignor is transporting the goods from one of his shops or godowns to an agent for sale or from one of his shops or godowns to another for the purpose of storage or sale, the address of the agent or the shop or godown to which the transport is made, or(b)If the consignor is transporting the goods to his principal having purchased them on his behalf, the name and address of the persons from whom the goods were purchased, his Registration Certificate No. under the appropriate State Act.VI. I/We certify that to the best of my/our knowledge the particulars furnished are true and correct.Rubber

StampSignature.....Name.....Place.....Date.....Form

LT-VIII[See Rule 7(1)(&)]Register of delivery note maintained under the rule

Date of issue	Sl. No.	Name and address of the consignor	Name and address of the consignee	Description of luxuries	Quantity/ weight	Value of Luxuries
1	2	3	4	5	6	7

Form LT-IX[See Rules-8, 10]Declaration as to tax paid/payable on luxuries

## 1. Name and address of the registered stockist

## 2. Registration Certificate Number

(a)Under Delhi Luxuries Tax on Commodities Act, 2001(b)Under Delhi Sales Tax Act, 1975

## 3. Appropriate assessing authority of the stockist

## 4. Description of the luxuries dealt in

## 5. Name and status of person signing this declaration

## 6. Turnover of stock of luxuries in respect of which deduction from tax is claimed

Sl. No. Description of Luxuries Quantity Turnover of stock of luxuries

DeclarationI hereby declare that in respect of above detailed turnover of stock of luxuries-(a)Luxury tax has been paid or has become payable be me/us(b)Luxury tax has been paid or has become payable by other stockist (name, address and R.C. No. of the stockist).Place:Date:Signature:Seal of the Stockist: