(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(16)/Fin.(Rev-I)/2013-14/dsVI/785

Dated the 20.09.2013

NOTIFICATION

No.F.3(16)/Fin.(Rev-I)/2013-14 .— 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 (Third Amendment) Rules, 2013
 - (2) They shall come into force on the date of their publication in the Delhi Gazette.
- **2. Amendment of rule 3.-** In the Delhi Value Added Tax Rules, 2005 (hereinafter referred to as the principal Rules), for rule 3, the following shall be substituted, namely:-

"3. Works Contract

- (1) In the case of turnover arising from the execution of a works contract, the amount included in taxable turnover is the total consideration paid or payable to the dealer under the contract and exclude
 - (i) the charges towards labour, services and other like charges; and
 - (ii) the charges towards cost of land, if any, in civil works contracts,

subject to the dealer's maintaining proper records such as invoice, voucher, challan or any other document evidencing payment of above referred charges to the satisfaction of the Commissioner.

Explanation. – The term "civil works contracts" for the purpose of this rule shall include construction of building or complexes - residential or commercial, bridges, flyovers, dams, barriers, canals, diversions, other works of similar nature, and the collaboration agreements or joint development agreements or similar other agreements/arrangements between the landowner(s) and the contractor(s)/builder(s)/ developers/ collaborators/ similar other persons by whatever name called for construction of complex or property.

- (1A) In case the civil works contract mentioned in sub-rule (1) are of the nature wherein the agreement executed between the land owner(s) and contractor(s) or similar other agreements/ arrangements is of the nature of collaboration or joint development where the contractor(s) constructs the building/units and consideration for the construction is given by the land owner in the form of share in the land with or without additional money exchange, the value of works contract carried out by the contractor(s) for the land owner shall be highest of the following amounts:
 - (i) Actual value of construction, including profit, transferred by the contractor to the land-owner in accordance with the books of accounts maintained by the contractor.
 - (ii) Where proportionate land is transferred by the land-owner to the contractor by executing a separate conveyance/sale deed, the value stated in the deed for the purpose of payment of stamp duty as reduced by consideration paid by the contractor to the land owner through account payee cheque/ draft/ pay order/ electronic transfer, if any.
 - (iii) On the basis of circle rate of proportionate area of land transferred by the land-owner to the contractor in accordance with the notification under Delhi (Prevention of Under Valuation of Instruments) Rules, 2007 as amended from time to time (hereinafter referred as "circle rates") prevailing at the time of execution of agreement between them, as reduced by the consideration paid by contractor to the land-owner through account payee cheque/draft/pay order/electronic transfer, if any.

Provided that where separate circle rates for land and construction have not been notified in respect of certain buildings or properties, then circle rate for land and construction prevailing in that locality for other buildings or properties, in respect of which separate circle rates have been notified, shall be taken for the purpose of determination of value under this sub-rule.

Provided further that the value of works contract under this sub-rule shall not be less than the circle rate of construction applicable on the date on which agreement between the land-owner and the contractor for the construction of property was executed.

Explanations:-

- 1.- The term "contractor" for the purpose of this sub-rule shall include the builders, developers, collaborators and similar other persons by whatever name called.
- 2.- The taxable turnover in relation to contractor's share of construction for activity carried on by him for the intended purchaser shall be calculated separately as per sub rule (1) of this rule.
- (1B) In case of works contract falling under sub-rule (1A), tax shall be payable at the time of incorporation of goods in the execution of works contract by the contractor.

- (2) For the purpose of sub-rule (1), the charges towards labour, services and other like charges shall include-
 - (i) labour charges for execution of works;
 - (ii) charges for planning and architects fees;
 - (iii) charges for obtaining on hire or otherwise machinery and tools used for the execution of the works contract;
 - (iv) cost of consumables such as water, electricity, fuel, etc. used in the execution of the works contract, the property in which is not transferred in the course of execution of a works contract;
 - (v) cost of establishment of the contractor including cost of marketing, finance expenses and securities deposits to the extent it is relatable to supply of labour and services;
 - (vi) other similar expenses relatable to supply of labour and services;
 - (vii) profits earned by the contractor to the extent it is relatable to supply of labour and services subject to furnishing of a profit and loss account of the works sites:

PROVIDED that where amount of charges towards labour, services and other like charges are not ascertainable from the books of accounts of the dealer, the amount of such charges shall be calculated at the percentages specified in the following table:-

TABLE: PERCENTAGES FOR WORKS CONTRACTS

Sl. No.	Type of contract	Labour, service and other like charges are percentage of total value of the contract
1	Fabrication and installation of plant and machinery.	Twenty five percent
2	Fabrication and erection of structural works of iron and steel including fabrication, supply and erection of iron trusses, purloins and the like.	Fifteen percent
3	Fabrication and installation of cranes and hoists.	Fifteen percent
4	Fabrication and installation of elevators (lifts) and escalators.	Fifteen percent
5	Fabrication and installation of rolling shutters and collapsible gates.	Fifteen percent
6	Civil works.	Twenty five percent*
7	Installation of doors, doorframes, windows, frames and grills.	Twenty percent
8	Supply and fixing of tiles, slabs, stones and sheets.	Twenty percent

Sl. No.	Type of contract	Labour, service and other like charges are percentage of total value of the contract
9	Supply and installation of air conditioners and air coolers.	Fifteen percent
10	Supply and installation of air conditioning equipment including deep freezers, cold storage plants, humidification plants and de-humidors.	Fifteen percent
11	Supply and fitting of electrical goods, supply and installation of electrical equipments including transformers.	Fifteen percent
12	Supply and fixing of furniture and fixtures, partitions including contracts for interior decoration and false ceiling.	Twenty percent
13	Construction of Railway coaches and wagons on under carriages supplied by Railway.	Twenty percent
14	Construction or mounting of bodies of motor vehicle and construction of trailers.	Twenty percent
15	Sanitary fitting for plumbing and drainage or sewerage.	Twenty five percent
16	Laying underground surface pipelines, cables or conduits.	Thirty percent
17	Dyeing and printing of textiles.	Thirty percent
18	Supply and erection of weighing machines and weighbridges.	Fifteen percent
19	Painting, polishing and white washing.	Thirty percent
20	Book-binding	Fifty
		Percent
21	Textile processing such as dying, fabrication, tailoring, embroidery and other similar activities where textile is supplied by the contractee	Fifty percent
22	Electro plating, electro galvanizing, anodizing, powder coating and other similar activities	Fifty percent
23	Re-treading of old tyres	Forty Percent
24	All other contracts not specified from Sl. No. 1 to 23 above.	Twenty percent

^{*} Twenty five percent of total value of the contract, excluding the cost of land transferred, if any, as determined under this Rule.

- (3) For the purpose of sub-rule (1), the cost of land, if any, in a civil works contract carried on by the builder for the intended purchaser, shall be determined in the following manner:
- (a) Where separate conveyance/sale deed of the land has been executed between the builder and the intended purchaser, the consideration amount of land stated in that deed:
- (b) Where separate conveyance/sale deed of the land has not been executed for transfer of land between the builder and the intended purchaser, then the value of land in the value of composite works contract inclusive of land may be arrived at on any of the following basis:-
- (i) Where proportionate land is transferred by the land-owner to the builder by executing a conveyance/sale deed: On the basis of rate of land arrived at from such deed for the purpose of payment of stamp duty.
- (ii) Where clause (i) is not applicable, on the basis of rate of land arrived at by adding the amount paid by the builder through account payee cheque/draft/pay order/electronic transfer to the land-owner towards the land rights and value of construction transferred by the builder to the land-owner determined as per sub-rule (1A).

To illustrate, land-owner and builder enter into an agreement, where builder would build four units, which would be shared equally between them. In addition, builder pays Rs.1 crore to the land owner. Total construction cost for four flats is Rs.4 crores. Here, builder transfers the value of construction worth Rs. 2 crores [Rs.4 crores divided by two, since 50% share in the construction is transferred to the land-owner]. In this case, value of land transferred by the land-owner is: Rs.1 crore + Rs.2 crores = Rs.3 crores; and total value of land transferred by the builder to the intended purchasers for his share of the land shall also be Rs.3 crores (Rs. 1.5 crs. per flat if there are two intended purchasers).

(iii) In all other cases where clauses (i) and (ii) are not applicable, the value of land shall be determined on the basis of notified circle rates of land prevailing at the time of execution of agreement between the builder and the intended purchaser.

Provided that where separate circle rates for land and construction have not been notified in respect of certain properties, then circle rate for land and construction prevailing in that locality for other properties in respect of which separate circle rates have been notified, shall be taken for the purpose of determination of value under this sub-rule.

Provided further that where land has been valued at circle rate and the value of conveyance/sale deed with the intended purchaser exceeds the circle rate, then the difference between the two shall be proportionately divided between the value of land and the works contract (comprising material and services).

For example, in case of composite works contract, circle rate of land is Rs.2 crore and circle rate of construction is Rs.1 crore respectively, and the consolidated value of sale deed (inclusive of land and cost of construction) is Rs.3.60 crores. Difference of Rs.0.60 crore shall be divided in the ratio of 2:1; and thus, value of land for the purpose of this sub-rule shall be Rs.2.40 crores.

Explanation 1: The term "Builder" for the purpose of this sub-rule means the person who undertakes the construction of property, either as owner of the land or under an agreement of power of attorney with the land owner or under some other arrangement, and transfers the property to some other person before completion of construction for a consideration, which may be received by the builder either as a composite sum or under separate agreements for land and construction. The term "builder" shall also include the land-owner(s) who transfers the property to the intended purchaser before completion of construction.

Explanation 2: The term "intended purchaser" for the purpose of this sub-rule means the person who agrees to buy the property before completion of construction and pays the consideration, in full or part, before such completion.

Explanation 3: For the purpose of this sub-rule, construction shall be deemed to be completed at the time of issuance of completion certificate by the competent authority, or at the time and in the manner notified by the Government for this purpose.

- (c) In the case of works contract of civil nature where the payment of charges towards the cost of land, if any, is not ascertainable in accordance with the preceding clauses of this sub-rule, the amount of such charges shall be calculated @ 30% of the total value of the contract except in the case of construction of commercial buildings or complexes where it shall be calculated @ 50% of the total value of the contract.
- (d) In the case of works contract of civil nature where only a part of the total constructed area is being transferred, the charges towards the cost of land shall be calculated on a pro-rata basis through the following formula:

Proportionate super area X Value of land as determined in this sub-rule Total plot area X Floor Area Ratio

Explanation1.- Proportionate super area for the purpose of this clause means the covered area booked for transfer and the proportionate common constructed area attributable to it.

Explanation 2.- Floor Area Ratio = Total constructed area/ Total plot Area

(4) In the case of works contract of civil nature where only a part of total constructed area is being transferred, the deduction towards labour, services and other like charges mentioned in sub-rule (2) and input tax credit under section 9 shall be calculated on a pro-rata basis.

- (5) Where an agreement is executed by the builder with the intended purchaser before completion of construction as referred in sub-rule (3),
 - (i) total value of agreement, as reduced by cost of land, and amount of labour, services and like charges, determined in accordance with this Rule, shall be deemed to be taxable turnover of sale;
 - (ii) tax shall be payable at the time of receipt of consideration, in whatever form or manner, from the intended purchaser in relation to (i) above;
 - (iii) the builder shall be eligible to deduct labour, services, other like charges in relation to (i) above in the tax period when output tax becomes payable; and
 - (iv) the builder may claim input tax credit under section 9 in relation to turnover of sale stated in (i) above in that tax period on the basis of separate books of accounts maintained for that property."
- **3. Insertion of new rule 44A.-** In the principal Rules, after rule 44, the following shall be inserted, namely:-
 - "44A. A retail invoice issued under sub-section (4) of Section 50 of the Act by a dealer, who has elected to pay tax under section 16 of the Act (including schemes notified there under), besides, containing particulars specified in sub-section (5) of the said section, shall also contain the words 'Composition Dealer (Not eligible to charge VAT on Bill Amount)' at the top of the invoice."
- **4. Amendment of rule 22.-** In the principal Rules, in rule 22, for sub-rule (2), the following shall be substituted, namely.-
 - (2) "A person required to pay security under sub-section 4 of section 60 for de-sealing or release of any premises including the office, shop, godown, box, locker, safe, almirah or other receptacle, shall furnish security of a sum equal to one per cent of the maximum of GTO of last three years or a sum equal to five lakh rupees, whichever is higher."
- **5. Amendment of rule 23.-** In the principal Rules, in rule 23, after sub-rule (2), the following shall be inserted, namely.-
 - "(2A) The security required to be furnished by a person under sub-section 4 of section 60, shall be, at least 50% in the form of security specified at sl. no.1 of the 'Table Forms of Security' below and balance may be in any of the forms of security specified in the said table."

6. Insertion of rule 67A.- In the principal Rules, after rule 67, the following shall be inserted, namely.-

"67A Power to prescribe Acknowledgement

The Commissioner may prescribe an Acknowledgment for applications/returns filed by the dealer online, in lieu of hard copy of such applications/returns.".

7. Amendment in Form DVAT-16

In the principal Rules, in forms appended thereto, for Form DVAT-16, the following shall be substituted, namely:-

Ref	fund Claimed?	
	Yes	
	No	

Department of Trade & Taxes Government of NCT of Delhi

Form DVAT 16 [See Rule 28 and 29]

Delhi Value Added Tax Return

Original/Revised												
If revised –												
(i) Date of filing												
original return												
(ii) Acknowledgement												
Receipt No												
(iii) Date of discovery of												
mistake or error												
Specify the reasons for revision												

R1 Tax Period	From			/			/			T			/			/					
Penoa		D)d		m	ım		У	y	0	C	dd		m	ım		у	y			
R2.1 TIN																					
R2.2 For Dealer	ull Name	of																			
R2.3 Addr Place of Bus		pal																			
Place of Bus	siriess																				\vdash
R2.4 Mobi	le No.																				

R3 Description of top items you deal	SI.	Commodity	Description of	Tax	Tax
in	No.	Code	Goods	Rate	contribution
(In order of volume of sales for the tax	1				
period or till the aggregate of sale	2				
volume reaches at least 80% - 1-	3				
highest volume to 5-lowest volume)	4				
	5				

R4 Turnover details						
R4.1 Gross Turnover						
R4.2 Central Turnover						
R4.3 Local Turnover						

R5 Computation of output tax				Т	urn	OV	er (R	s.)				C	Outpu	ut ta	х (Rs.)	
R5.1 Goods taxable at 1%																	
R5.2 Goods taxable at 5%																	
R5.3 Goods taxable at 12.5%																	
R5.4 Goods taxable at 20%																	
R5.5Works contract taxable at 5%																	
R5.6 Works contract taxable at 12.5%																	
R5.7 Exempted Sales (Tax Free)																	
R5.8 Charges towards labour, services and other like charges																	
R5.9 Charges towards cost of land, if any, in civil works contracts																	
R5.10 Sale of Diesel & Petrol as have suffered tax in the hands of various Oil Marketing Companies in Delhi.																	
R5.11 Sales within Delhi against Form 'H'																	
R5.12 Output Tax	fore	ad	justi	mei	nts		Sι	ıb T	otal								

	(R5.14 Fotal Output Tax	
R6 Turnover of Purchases in Delhi (excluding	Purchases (Rs.)	Tax Credits (Rs.)
tax) & tax credits		
R6.1 Capital goods R6.2 Other goods		-
R6.2(1) Goods taxable at 1%	 	
R6.2(2)Goods taxable at 5%		
R6.2(3) Goods taxable at 12.5%		
R6.2(4) Goods taxable at 20%		
R6.2(5) Works contract taxable at 5%		
R6.2(6) Works contract taxable at 12.5%		
R6.3 Local purchases not eligible for credit of Input Tax		
R6.3(1) Purchase from Unregistered dealers		
R6.3(2) Purchases from Composition dealers		
R6.3(3) Purchase of Non creditable goods		
Schedule-VII)		
R6.3(4) Purchase of Tax Free Goods		
(Exempted)		
R6.3(5) Purchases of labour and services related to works contract		
R6.3(6) Purchases against tax invoices not		
eligible for ITC		
R6.3(7) Purchase of goods against retail		
nvoices		
R6.3(8) Purchase of Diesel & Petrol taxable in		
he hands of various Oil Marketing Companies in Delhi		
R6.3(9) Purchases from Delhi dealers against		
R6.3(10) Purchase of Capital Goods (Used for		
manufacturing of non-creditable goods)		
R6.4 Tax credit before	adjustments Sub Total	
R6.5 Adjustments to tax credits (Complete Annexur	e and enter Total A4 here)	
<u>R6</u>	6 Total Tax Credits (R6.4 + R6.5))	
R7.1 Net Tax	(DE 44) (DC C)	
R7.1 Net rax R7.2 Interest @ 15% if payable	(R5.14) – (R6.6) (B)	
R7.3 Penalty, if payable	(C)	
	ates (downloaded from	
website) with Form DVAT 56)	ates (downloaded from	
SI. Form DVAT-43 ID Date	Amount	
No. No.	Amount	
R7.5 Tax credit carried forward from previous tax pe		
R7.6 Adjustment of excess balance under CST towards		
R7.7 Balance payable [(R7.1+R7.2+R7.3) - (R7.4+	R7.5 +R7.6)]	
R7.8 Amount deposited by the dealer (attach proof	of payment with Form DVAT-	
56)	or payment with 1 only 5 VA1	
<u> </u>	Bank and Branch	Amount (Rs.)
No.		,
R8 Net Balance* (R7.7-R7.8)	unt due hoe to he demanited hafe as filler	un the return
* The net balance should not be positive as the amount	int due has to be deposited before filin	ig the return.
		IN THIS BOY
IF THE NET RAI ANCE ON LINE DO	IS NEGATIVE PROVIDE DETAILS I	
IF THE NET BALANCE ON LINE R8 R9 Balance brought forward from line R8 (Positiv	· In-	IN THIS BOX
R9 Balance brought forward from line R8 (Positiv	e value of R 8)	HI THIS BOX
	e value of R 8)	IN THIS BOX

R5.13 Adjustments to output tax (Complete Annexure and enter Total A2 here)

IF REFUND IS CL	.AIN	1EC), P	RO۱	/IDI	E D	ET/	\IL	II 8	V T	HIS	BO	((lsc	fil	An	nex	ure-	2E)		
R10 Details of Bank Account																					
R10.1 Account No.																					
R10.2 Account type (Saving/Current etc.)																					
R10.3 MICR No.																					
R10.4																					
(a) Name of Bank																					
(b) Branch Name																			1		

R11 Inter-state trade and exports/ imports	I	nter-	stat	e Sal	es/	Ехро	orts		Inte	ate I Imp		ses	/
R11.1 Against C Forms (Other than Capital Goods)													
R11.2 Against C+E1/E2 Forms													
R11.3 Inward/outward Stock Transfer (Branch) against F Forms													
R11.4 Inward/outward Stock Transfer (Consignment) against F Forms													
R11.5 Own goods received/transferred after job work against F Forms													
R11.6 Other dealers goods received/returned after job work against F Forms													
R11.7 Against H Forms (other than Delhi dealers)													
R11.8 Against I Forms													
R11.9 Against J Forms													
R11.10 Exports to / Imports from outside India													
R11.11 Sale of Exempted Goods (Schedule I)													
R11.12 High Sea Sales/Purchases													
R11.13 Sale/Purchases without Forms													
R11.14 Capital goods purchased against C Form													
R11.15 Total													

R12 Verification			and	corre	ect to	o the	bes	t of	my/o	our l	knov								the				
Signature o																	 						
Full Name	Full Name (first name, middle, surname)																						
Designation	Designation/Status																						
Place																							
Date	De				nth			205															

Instructions for filling Return Form:

- 1. Please complete all the applicable fields in the Form.
- 2. The fields, which are not applicable, may be left blank.
- Return should be filed electronically, on the departmental website, within the stipulated period as prescribed under rule 28 of the DVAT Rules.
- 4. Transmit (i) quarter wise and invoice wise Purchase and Sales data maintained in Form DVAT-30 & 31 OR (ii) quarter wise and dealer wise summary of purchase and sales in Annexure-2A & 2B appended to this Form. Purchase/Sale made from un-registered dealers may be entered in one row for a quarter. However, sale detail of goods sold to Embassies/Organizations specified in Sixth Schedule should be reported invoice wise in case opted for Form DVAT-30 & 31 or Embassies/Organizations wise, if opted for Annexure 2A & 2B, as the case may be.
- 5. In case of refund, the information in Annexure -2E appended to this Form should be furnished electronically, on departmental website, at the time of filing online return.
- 6. All dealers to file tax rate wise details of closing stock in hand as on 31st March, with the second quarter return of the following year, in Annexure 1D
- 7. Transmit the information relating to issue of debit/credit note in Annexure 2C & 2D.

Annexure -1

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

A1 Adjustments to Output Tax

Nature of Adjustment	Rate of tax (1,5,12.5, 20) %	Increase in Turnover/ amount involved	Decrease in Turnover/ amount involved	Increase in Ot (A)	utput Tax	Decrease in Output Tax (B)					
A1.1 Sale cancelled [Section 8(1) (a)]											
A1.2 Nature of sale changed [Section 8(1) (b)]											
A1.3 Change in agreed consideration [Section 8(1) (c)]											
A1.4 Goods sold returned [Section 8(1)(d)]											
A1.5 Bad debts written off [Section 8(1) (e) and Rule 7A]											
A1.6 Bad debts recovered [Rule 7A(3)]											
A1.7 Tax payable on goods held on date of cancellation of registration (Section 23)											
A1.8 Other adjustments , if any (specify)											
Total A2 Total net increase / (decre											

A3 Adjustments to Tax Credits		-			
Nature of Adjustment	Rate of tax (1,5,12.5, 20) %	Increase in Turnover/ amount involved	Decrease in Turnover/ Amount involved	Increase in Tax Credit (C)	Decrease in Tax Credit (D)
A3.1 Reduction in Input Tax Credit					
due to sale of goods at price lower					
than the purchase price [Section					
10(5)]					
A3.2 Receipt of debit notes from the					
seller [Section 10(1)]					
A3.3 Receipt of credit notes from					
seller [Section 10(1)]					
A3.4 Goods purchased returned or					
rejected [Section 10(1)]					
A3.5 Change in use of goods, for					
purposes other than for which credit					
is allowed [Section 10(2)(a)]					
A3.6 Change in use of goods for					
purposes for which credit is allowed					
[Section 10(2)(b)					
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 1 st April 2005 (Section 14)					
A3.9 Tax credit for purchase of					
Second-hand goods (Section 15) 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					
registration (Section 20)					
A3.12 Tax credit disallowed for					
goods lost or destroyed (Rule 7)					
A3.13 Tax credit adjustment on sale					
or stock transfer of capital goods					
[Section9(9)(a)]					
A3.14 Second or Third installment of					
balance tax credit on capital goods.					
[Section 9(9)(a)]					
A3.15 Second, Third or Fourth					
installment of balance tax credit on					

right to use goods. [Section 9(11)] A3.16 Other adjustments, if any															4
(specify)															
Total															
A4 Total net increase / (decrease) in Tax Credits (C-D)															

Annexure IA

Additional details to be filled by works contract dealers

W.1	Value of works contract billed during the tax period.	
W.2	Value of works contract payments received during the tax period.	
W.3	Gross Turnover (without claiming any deduction)	
W.4	Details of Deductions:	
W.4(1)	Amount of Labour & services claimed as per rule 3	
	(i) Amount On actual basis	
	(ii) Amount On %age basis	
W.4(2)	Whether any amount of sale or purchase in the course of Inter State Trade deducted from turnover? If Yes, specify the amount.	
W.4(3)	Whether any amount of sub-contractors payments deducted from GTO? If Yes, specify the amount.	
W.4(4)	TDS deducted from sub-contractor	
W.4(5)	Any other deductions	

Annexure 1B

Additional details from right to use dealers

value of assets as per last year's audited balance sheet	against claimed tax peri Descrip tion of Asset (pleas e specify)*	ast fou which I in the od Valu e	assets locally ir years h ITC current	Total value of assets purchase d/transfe rred against C or F Form during the current tax period	Taxable turn over under DVAT	Rate of tax	Tax able turn over und er Cent ral Act	Rate of tax	Remarks (if any)
1	2	3	4	5	6	7	8	9	10

^{*} Car, Buses, Helicopter, Generators, Motors, Air Conditioners, Coolers, Hospital Equipment, Earthmoving Equipment, Tents, ATMs, Computers, Manufacturing Machines, Public Addressing System, Projectors, Others (Please Specify)

Annexure 1C

Additional Information relating to sale against Form -H to Delhi dealers

As on date, total tax liability on account of non-submission of 'H' Form(s) for penultimate exports										
made to exporter(s) in Delhi, pertaining to previous tax periods, as per details below:										
Quarter	Sale Amount	Applicable Rate of Tax	Tax Amount							

Detail of 'H' Forms pertaining to previous tax period to be filed along with DVAT-56:											
Quarter	Sale Amount	Applicable Rate of Tax	Tax Amount								

Annexure 1 D

Tax rate wise details of Stock in hand as on 31st March (Year)

(to be filled with 2nd quarter return)

7	<u> </u>
Rate	Amount
0%	
1%	
5%	
12.5%	
20%	
Total	

Annexure - 2A

(See instruction 6) SUMMARY OF PURCHASE / INWARD BRANCH TRANSFER REGISTER (Quarter wise)

(To be filed along with return)

TIN: Dealer:		Name	of	the
Purchase for the Tax Period: From to	to _			

Summary of Purchase (As per DVAT-30)

(All amounts in Rupees)

Sr. No.	Quarter & Year	Seller's TIN	Seller's Name	Rate of Tax under DVAT Act (for all columns)
1	2	3	4	5

	Inter-	State Purc	chase/Stock	Transfer/I	mport not	eligible fo	or credit of	input	tax
Import	High	Capital	Goods (Other	Purchase	Purchases	Inward	Inward Stock	Own	Other dealers
from	Sea	Goods	than capital	against H-	without	Stock	Transfer	goods	goods received
Outside	Purchas	purchased	goods)	Form (other	Forms	Transfer	(Consignment	receiv	for job work
India	е	against C-	purchased	than Delhi		(Branch)) against F-	ed	against F-Form
		Forms	against C-Form	dealers)		against F-	Form	back	
			S			Form		after	
								job	
								work	
								again	
								st F-	
								Form	
6	7	8	9	10	11	12	13	14	15

	Local Purchases not eligible for credit of input tax													
Purchase	Purchases	Purchase	Purchas	Purchase	Purchase	Purchase of	Purchase of	Purchase	Purchase of					
From	from	of Non-	e of Tax	of labour	against tax	Goods	Petrol &	from Delhi	Capital Goods					
Unregistere	Compositio	creditable	free	&	invoices not	against	Diesel from	dealers	(Used for					
d dealer	n Dealer	goods(Sc	goods	services	eligible for ITC	retail	Oil Marketing	against Form-	manufacturin					
		hedule-		related	*	invoices	Companies in	Н	g of non-					
		VII)		to Works			Delhi		creditable					
				Contract					goods)					
16	17	18	19	20	21	22	23	24	25					

	Local Purchases eligible to credit of input tax														
Capital Go	oods	Others (Go	ods)	Others (Works Contract)											
Purchase Amount	Input Tax	Purchase Amount	Input Tax	Purchase Amount	Input Tax Paid										
(excluding VAT)	Paid	(excluding VAT)	Paid	(excluding VAT)											
26	27	28	29	30	31										

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

Signature of Dealer / Authorized Signatory

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:

Address: Sale for the Tax Period: From ____ to ____

Summary of Sales (As per DVAT-31)

(All amounts in Rupees)

Sr No.	Quarter & Year	Buyer's TIN / Embassy/Organisation Regn. No.	Buyer/Embassy/Organisation Name	Tax Rate (DVAT) (for all columns)
1	2	3	4	5

			Turnover	of Inter-St	ate Sale/Stock	Transfer /	Export (1	Deduction	ns)			
Expor t	Hig h Sea Sale	Own goods transferre d for Job Work against F- Form	Other dealers' goods returned after Job work against F- Form	Stock transfer (Branch) against F- Form	Stock transfer (Consignme nt) against F- Form	Sale against H-Form	Sale agains t I- Form	Sale agains t J- Form	Sale against C+E- I/E-II	Sale of Exe mpte d Goo ds [Sch. I]	Sale s cover ed unde r provi so to [Sec. 9(1)] Read with Sec. 8(4)]	Sale s of Good s Outsi de Delhi (Sec. 4)
6	7	8	9	10	11	12	13	14	15	16	17	18

^{*} will include purchase of DEPB (for self-consumption), consumables goods & raw material used for manufacturing of tax free goods in Column No.21.

	Turnover of Inte	r-State Sale (T	'axable)				Tu	rnover of Lo	cal Sale		
Rate of Tax (CST)	Sale against C-Form excluding sale of capital assets	Capital Goods sold against C- Forms	Sale witho ut forms	Tax (CST)	Turnove r (Goods) (excludi ng VAT)	Turno ver (WC) (exclu ding VAT	Out put Tax	Charges towards labour, services and other like charges, in civil works contracts	Charges towards cost of land, if any, in civil works contracts	Sale agai nst H- For m to Delh i deal ers	Sale of Petrol/Di esel suffered tax on full sale price at OMC level
19	20	21	22	23	24	25	26	27	28	29	30

Note:- Data in respect of unregistered dealers may be consolidated tax rate wise for each Quarter. Data of Embassies/Organisations listed in Sixth Schedule shall be provided entity wise.

Signature of Dealer / Authorized Signatory

Annexure 2C

[See Rule 42]

DETAILS OF DEBIT/CREDIT NOTES RELATED TO LOCAL PURCHASE (INCLUDING GOODS RETURNED / CANCELLED etc.)

(To be filed along with return)

		Tax Period : To
TIN -	Name -	

Sr No.	Seller's TIN	Seller's Name	Receipt of C	Credit Notes	Receipt of Debit Notes					
			(Deci	rease)	(Increase)					
			Turnover	Tax (ITC)	Turnover	Tax (ITC)				
1	2	3	4	5	6	7				
Total										

Note - Seller-wise Credit / Debit notes (bulk /invoice wise) details are to be filled. The date of issue of Credit/Debit notes must fall in the quarter under report.

Annexure 2D

[See Rule 42]

DETAILS OF DEBIT/CREDIT NOTES RELATED TO LOCAL SALE (INCLUDING GOODS RETURNED / CANCELLED etc.)

(To be filed along with return)

Tax]	Period	: T	'o
-------	--------	-----	----

Sr No.	Buyer's TIN	Buyer's Name	Issue of C	redit Notes	Issue of Debit Notes					
			(Deci	rease)	(Increase)					
			Turnover	Tax	Turnover	Tax				
1	2	3	4	5	6	7				
Total										

Note -1. Buyer-wise Credit / Debit notes (bulk /invoice wise) details are to be filled. The date of issue of Credit/Debit notes must fall in the quarter under report.

2. Word 'Ún-regd.' may be mentioned for Un-registered dealers / Customers in Col. 2.

Annexure – 2E (TO BE FILLED, IN CASE OF REFUND CLAIM)

SI.			C	LAIMANT	TS INPUT			
No. 1.	a) Details of demand/ outstanding dues pending against the dealer under the DVAT Act and/or CST Act.	1. 2. 3.	DST Act	utstand Amour DVA T Act	_			
	b) Please furnish details of objections/ appeal filed, if any	Objection No./Appeal No. (whichever is applicable)	Outsta nding deman d	Period to which demand pertains	Whether stay granted	DVAT Appell ate Tribun al	High Court	Supre me Court
2.	(a) Date of Enforcement Survey, if any							
	(b) Any notice in DVAT-37 issued for audit, special audit during the tax period.			dd/mm/	Ууууу			
3.	a) Whether all requisite statutory forms filed.			Yes	No 🗔			
	b) Are you willing to wait for refund till all statutory Forms are			Yes□□	No 🖫			

received?	
	Yes No No
c) Are you willing to surrender	
proportionate refund	
against statutory	
form yet to be received?	

8. Amendment in Form DVAT-17

In the principal Rules, in forms appended thereto, for Form DVAT-17, the following shall be substituted, namely:-

" Department of Trade and Taxes Government of NCT of Delhi

Form DVAT 17

[See Rule 28]

Composition Tax Return Form under the Delhi Value Added Tax Act, 2004

R1 Tax Period	From			/				/]	Го			/			/			
		Ċ	ld	mm			уу				dd			mm			уу				
R2.1 TIN																					
R2.2 Full Name of	Dealer																				
R2.3 Address																					
R2.4 Mobile No.						_															

R3 Description of top categories of goods dealt | Sl. No. | Description | Commodity

PART A – For Composition Dealers other than Works Contractors

in (In order of volume of turnover for	or the tax			of	God	ods		(Cod	е	´		
period 1-highest volume to 3-lowest vol	lume)	1											
		2											
		3											
R4 Gross turnover													
R5 Computation of composition/output	-	Furno	ver			Co	m	oosi	itio	1/01	ıtpu	ıt ta	ıx
tax		(Rs.))						(R	s.)	-		
R5.1 Composition at 0.1%													
R5.2 Composition at 1%													
R5.3 composition / output	Tax Sub To	otal (R	5.1+	R5	.2)								
R5.4 Balance carried forward from pre	evious tax p	eriod											
R5.5 Net Tax [R5.3 – R5.4	4]												
R5.6 Interest, if payable													
R5.7 Penalty, if payable											T		
R5.8 Balance Payable (R5.5 + R5.6	R5.8 Balance Payable (R5.5 + R5.6 + R5.7)												
R5.9 Less: Amount deposited by the payment with Form DVAT-56)	proof	of							T				
S. No. Date of deposit Challan No.	Name of Band Brand		An	our	ıt						_		-

,,

R6 1	Net Balance*		(R 5.8- R 5.9)				
* The r	net balance should	l not be positi	ive as the amount du	e has to be d	leposited before filir	ng the retu	ırn.
IF T	HE NET BALAN	ICE ON LIN	E R6 IS NEGATIVE	, PROVIDI	E DETAILS IN TH	IS BOX]
		rward from li	ne R6 (Positive Valu	e of R6)			_
	Refund Claimed Balance carried for	orward to nav	yt tay pariod				-
K7.2			-		N		』 1
D8 D	etails of Bank Ac		IMED, PROVIDE	DETAILS	N THIS BOX		-
	Account No.	Count					1
R8.2	Account type						1
	ng/Current etc.)						_
R8.4	MICR No.						-
	(a) Name of Ban	ık					1
,	b) Branch Name]
R 9 T	urnover of purc	hases in Delh	<u>hi</u>	(D ₀)			
R 9.1	Goods purchased	l from		(Rs.)			1
Comp	osition Dealers @	@ 0.1%]
	Goods purchased						
	osition Dealers @ Goods taxable @		╟╫╂╂╂			-	-
	Goods taxable @						1
	Goods taxable @]
	Goods taxable @						_
	Exempted purchases from u						ł
	ered dealers						
	erification						
I/We _ hereina	bove is true and o	correct to the b	t best of my/our knowle		nnly affirm and decla		
				9	g		
Signatu	re of Authorised	Signatory					
Full Na	me (first name, r	middle surnar	me)				
	(aaro, carriar					
Design	ation/Status						_
Place							
						<u> </u>	
Date							
	Day	Month	Year				
PAR	RT B – For	Works (Contractors	u/s 16 (1	12)		
							
R1 Tax Period	_		/ 1		/ /		
renou		dd	mm yy	dd	mm	yy	
R2.1 T							
R2.2	Full Name	of	$\parallel \parallel \parallel \parallel \top \top$				
Dealer R2-3	Address		 	+			++++
/			 		 		++++
R2.4	Mobile No.						
						7	
	escription of top			ription of	Composition		
	contract you de			oosition me	Tax Rate		

	ate of sale volume rea)%	unes ai	1																				
	er of volume of turnove		2																				
	iod1-highest volume to volume)) 3 -																					
			3																				
R4 Gros	ss turnover																						
R5 Con	nputation of composition	on /outpu	ut	•		Tur	nov	er (Rs	.)					Со	mp	osi	itior	٦/o	utp	ut t	ах	
tax						_												(R	s.)				
DE 1 C	amposition at 10/		-																				
	omposition at 1% omposition at 2 %																						
	omposition at 2.5 %		+																				
	omposition at 3 %																						
	omposition at 6 %																						
	oods Taxable at 5% (s	ale of																					
	apital assets etc). oods Taxable at 12.5%	/ /oolo o					-																
	apital assets etc).	o (Sale o	'																				
oorapro.	R5.8	compos	ition /	out	put	Tax	<u> </u>			<u> </u>			l										
		осрос				Tot	al (R5.	1 to	o R	5.7	')											
	<u></u>																						
DE O A	mount of tax compute	d on the	turno	vor	mor	otion	od i	n C	· C	Ω1	O.t	the						I I					
	of the composition rate										, aı	uic	7										
contrac	•	о оргоа	oy 1110			0.0.	0		-														
R5.10	Balance carried forwa	rd from p	revio	us ta	ах р	erio	d																
	ess: Tax deducted at		•			S c	ertif	icat	es														
(downlo	paded from website) w	ith Form	DVA	T 56	5)																		
SI.																							
31.	Form DVAT-43 ID	Da	te				Α	mo	un	t										<u> </u>			
No.	Form DVAT-43 ID No.	Da	te				Α	mo	un	t										<u> </u>			
		Da	te				A	mo	un	t 				-						ı			
		Da	te				Α	mo	un	t													
		Da	te				A	mo	un	t													
No.	No.			D+R	5.11	1)1	A	mo	un	t				-									
No.	No.	(R5.9 +)+R	5.11	1)]	A	mo	un	t													
No. R5.12 R5.13	No. Net Tax [R5.8 –			D+R	5.11	1)]	A	mo	un	t													
R5.12 R5.13 R5.14 R5.15	No. Net Tax [R5.8 – Interest, if payable Penalty, if payable Balance Payable (R5.8)	(R5.9 +	R5.10	+ R5	5.14)																	
R5.12 R5.13 R5.14 R5.15 R5.16 L	No. Net Tax [R5.8 – Interest, if payable Penalty, if payable Balance Payable (R5.ess : Amount depos	(R5.9 +	R5.10	+ R5	5.14)																	
R5.12 R5.13 R5.14 R5.15 R5.16 L paymee	No. Net Tax [R5.8 – Interest, if payable Penalty, if payable Balance Payable (R5.ess : Amount deposit with Form DVAT-5	(R5.9 +	R5.10 5.13 -	+ R∜ eale	5.14 er () atta	ch			of													
R5.12 R5.13 R5.14 R5.15 R5.16 L paymer	No. Net Tax [R5.8 – Interest, if payable Penalty, if payable Balance Payable (R5 Less: Amount deposit with Form DVAT-5 Date of Cha	(R5.9 + 6.12 + Rited by the following the fo	R5.10 5.13 - the de	+ Rseale	5.14 er () atta	ch			of	mou	ınt											
R5.12 R5.13 R5.14 R5.15 R5.16 L paymer	No. Net Tax [R5.8 – Interest, if payable Penalty, if payable Balance Payable (R5.ess : Amount deposit with Form DVAT-5	(R5.9 + 6.12 + Rited by the following the fo	R5.10 5.13 -	+ Rseale	5.14 er () atta	ch			of	nou	ınt											
R5.12 R5.13 R5.14 R5.15 R5.16 L paymer S.No	No. Net Tax [R5.8 – Interest, if payable Penalty, if payable Balance Payable (R5.ess : Amount deposit with Form DVAT-5 Date of deposit No.	(R5.9 + 6)	R5.10 5.13 - the de Name Brand	+ Rseale	5.14 er () atta	ch			of	mou	ınt											
R5.12 R5.13 R5.14 R5.15 R5.16 L payment S.No	No. Net Tax [R5.8 – Interest, if payable Penalty, if payable Balance Payable (R5 Less : Amount deposit with Form DVAT-5 Date of deposit Chan No.	(R5.9 + 6) (R5.9 + 6)	S.13 - the de	+ R∜ eale e of ch	5.14 e r (Bar) atta	ch	pro	of	of An													
R5.12 R5.13 R5.14 R5.15 R5.16 L payment S.No	No. Net Tax [R5.8 – Interest, if payable Penalty, if payable Balance Payable (R5.ess : Amount deposit with Form DVAT-5 Date of deposit No.	(R5.9 + 6) (R5.9 + 6)	S.13 - the de	+ R∜ eale e of ch	5.14 e r (Bar) atta	ch	pro	of	of An			pos	ited	be	efor	e ff	iling	g th	ne i	etu	rn.	
R5.12 R5.13 R5.14 R5.15 R5.16 L paymer S.No	No. Net Tax [R5.8 – Interest, if payable Penalty, if payable Balance Payable (R5 Less : Amount deposit with Form DVAT-5 Date of deposit Chan No.	(R5.9 + 6) (R5.9 + 6)	S.13 - the de	+ R∜ eale e of ch	5.14 e r (Bar) atta	ch	pro	of	of An			pos	tec	be	efor	e fi	ilinç	g th	ne I	etu	rn.	
R5.12 R5.13 R5.14 R5.15 R5.16 L paymer S.No	No. Net Tax [R5.8 – Interest, if payable Penalty, if payable Balance Payable (R5 Less : Amount deposit with Form DVAT-5 Date of deposit Chan No.	(R5.9 + 6.12 + R 6) Ilan R5.16) be positi	S.13 - the do	+ Rt	5.14 er (Bar) atta nk ar	ch	pro-	of as t	of An	рек	dep								ne i	retu	rn.	
R5.12 R5.13 R5.14 R5.15 R5.16 L paymer S.No . R6 Ne * The ne	No. Net Tax [R5.8 – Interest, if payable Penalty, if payable Balance Payable (R5.ess : Amount deposit with Form DVAT-5 Date of deposit Cha No. et Balance* (R5.15 et balance should not	(R5.9 + 6.12 + R ited by 6 6) Ilan - R5.16) be positi	S.13 - the de Brand	+ Repailed	Bar	atta nk ar	ch	pro-	of as t	of An	рек	dep								ne i	etu	rn.	
R5.12 R5.13 R5.14 R5.15 R5.16 L paymer S.No . R6 Ne * The ne	No. Net Tax [R5.8 – Interest, if payable Penalty, if payable Balance Payable (R5.ess: Amount deposit with Form DVAT-5 Date of Chadeposit No. It Balance* (R5.15 et balance should not	(R5.9 + 6.12 + R ited by 6 6) Ilan - R5.16) be positi	S.13 - the de Brand	+ Repailed	Bar	atta nk ar	ch	pro-	of as t	of An	рек	dep								ne i	retu	rn.	
R5.12 R5.13 R5.14 R5.15 R5.16 L paymer S.No R6 Ne * The ne	No. Net Tax [R5.8 – Interest, if payable Penalty, if payable Balance Payable (R5 Less : Amount deposit with Form DVAT-5 Date of deposit Chan No. If Balance* (R5.15 et balance should not IF THE NET BALance brought forward from Efund Claimed	(R5.9 + 6.12 + R 6) Ilan R5.16) be positi	R5.10 5.13 - the do Name Brand Ve as	+ Repailed	Bar	atta nk ar	ch	pro-	of as t	of An	рек	dep								ne I	retu	rn.	
R5.12 R5.13 R5.14 R5.15 R5.16 L paymer S.No R6 Ne * The ne	No. Net Tax [R5.8 – Interest, if payable Penalty, if payable Balance Payable (R5.ess : Amount deposit with Form DVAT-5 Date of deposit No. If THE NET BALance brought forward from	(R5.9 + 6.12 + R 6) Ilan R5.16) be positi	R5.10 5.13 - the do Name Brand Ve as	+ Repailed	Bar	atta nk ar	ch	pro-	of as t	of An	рек	dep								ne i	etu	rn.	
R5.12 R5.13 R5.14 R5.15 R5.16 L paymer S.No R6 Ne * The ne	No. Net Tax [R5.8 – Interest, if payable Penalty, if payable Balance Payable (R5 Less : Amount deposit with Form DVAT-5 Date of deposit Chan No. If Balance* (R5.15 et balance should not IF THE NET BALance brought forward from Efund Claimed	(R5.9 + 6.12 + R 6) Ilan R5.16) be positi	R5.10 5.13 - the do Name Brand Ve as	+ Rtealer of the	Bar	atta nk ar	ch	pro-	of as t	of An	рек	dep								ne i	retu	rn.	

IF REFUND IS C	LA	IME	D,	PR	ΟVΙ	IDE	DE	ŦΑ	ILS	IN	TH	IIS I	во	Χ					
R8 Details of Bank Account																			
R8.1 Account No.																			

R8.2 Account type (Saving/Current etc.)												
R8.3 MICR No.												
R8.4												
(a) Name of Bank												
(b) Branch Name												

R9 Turnover of purchases in Delhi		(R	(s.)			
R9.1 Goods taxable at 1%						
R9.2 Goods taxable at 5%						
R9.3 Goods taxable at 12.5%						
R9.4 Goods taxable at 20%						
R9.5 Works contract taxable at 5%						
R9.6 Works contract taxable at 12.5%						
R9.7 Exempted purchases						
R9.8 Purchases from un-registered dealers						

R10 Inter-state purchases/Stock Transfer	(Rs.)I					l			
R10.1 Against 'C' forms									
R10.2 Inward stock transfer against 'F' forms									
R10.3 Imports from outside India									
R10.4 others(not supported by forms)									

R11 Verification I/We hereinabove is true and correct to the best of my/our	hereby solemnly affirm and declare that the information given nowledge and belief and nothing has been concealed there from.
Signature of Authorised Signatory	
Full Name (first name, middle, surname)	
Designation/Status	
Place	
Date Day Month Year	

Instructions for online Return filling

- 1. Please complete all the applicable fields in the Form.
- 2. The fields, which are not applicable, may be left blank.
- 3. Return should be filed electronically, on the departmental website, within the stipulated period as prescribed under rule 28 of the DVAT Rules
- 4. Transmit (i) quarter wise and invoice wise Purchase and Sales data maintained in Form DVAT-30 & 31 OR (ii) quarter wise and dealer wise summary of purchase and sales in Annexure-2A & 2B appended to this Form. Purchase/Sale made from un-registered dealers may be entered in one row for a quarter.
- 5. In case of refund, the information in Annexure E appended to this Form should be furnished electronically, on departmental website, at the time of filing online return.

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 ____ to ___

Summary of Purchase (As per DVAT-30)

(All amounts in Rupees)

S.No.	Qua Yea	rter r	&	Selle TIN	r's	Seller's Name		applicabl	e rate of c executed t	OVAT Act and composition if hrough sub-
1		2		()	3	4			5	
					Turno	over of Purc	hase	s in Delhi		
Purchas tax i invoice		against e/retai		Exempto goods		Purchases from Unregistered Dealer		Works executed contractor	contract by sub-	Total Purchases including Tax
								Sub contractor s under compositio n scheme (CC 01)	Sub contractor s paying tax as per Section 3 of the Act	
	6			7		8		9(a)	9(b)	10
Purcha s agair 'C' For	nst	aga	ansi inst orn	Stock fer `F'	Im	Outside India su		tock Transf thers (not oported by forms)		cluding tax)
11			12			13		14		15

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

Signature of Dealer / Authorized Signatory

Annexure – 2B (See instruction 4) SUMMARY OF SALE REGISTER (Quarter wise)

(To be filed along with return)

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

Summary of Sales (As per DVAT-31)

(All amounts in Rupees)

				Details of Co	mposition Tran	saction /	Works Co	ontract Exe	ecuted
S. No.	Quarter & Year	Buyer's TIN	Buyer's Name	Category of Contract (if applicable)	Rate of Composition	Turno ver	Comp ositio n Tax	Form DVAT 43 ID No.	Date
1	2	3	4	5	6	7	8	9	10

Local Sale of Scrap/Capital Goods etc.(See sl. no.9 of modalities of composition scheme)												
Sale Price (Excluding VAT)	Rate of Tax	Output Tax										
11	12	13										
_												

Signature of Dealer/ Authorised Signatory

9. 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

Registration Number Name of dealer Address	: : :		-				
		<u>Pur</u>	chases for the	tax period From(dd/mm/yy)		_To(dd/mm/y	/y)
					Method of	accounting:	Cash / Accrual

Details of Purchases

(All amounts in Rupees)

Date of Purcha se	Invoice No./Delive ry Note	Seller's TIN	Seller's Name	Rate of Tax under DVAT Act (for all columns)
1	2	3	4	5

	Inter-State Purchase/Stock Transfer/Import not eligible for credit of input tax													
Import	High	Capital	Goods (Other	Purchase	Purchases	Inward	Inward Stock	Own	Other dealers					
from	Sea	Goods	than capital	against H-	without	Stock	Transfer	goods	goods received					
Outside	Purchas	purchased	goods)	Form (other	Forms	Transfer	(Consignment	receiv	for job work					
India	е	against C-	purchased	than Delhi		(Branch)) against F-	ed	against F-Form					
		Forms	against C-Form	dealers)		against F-	Form	back						
			S			Form		after						
								job						
								work						
								again						
								st F-						
								Form						
6	7	8	9	10	11	12	13	14	15					

Page 22 of 27

	Local Purchases not eligible for credit of input tax									
Purchase	Purchases	Purchase	Purchas	Purchase	Purchase	Purchase of	Purchase of	Purchase	Purchase of	
From	from	of Non-	e of Tax	of labour	against tax	Goods	Petrol &	from Delhi	Capital Goods	
Unregistere	Compositio	creditable	free	&	invoices not	against	Diesel from	dealers	(Used for	
d dealer	n Dealer	goods(Sc	goods	services	eligible for ITC	retail	Oil Marketing	against Form-	manufacturin	
		hedule-		related	*	invoices	Companies in	Н	g of non-	
		VII)		to Works			Delhi		creditable	
				Contract					goods)	
16	17	18	19	20	21	22	23	24	25	

Local Purchases eligible to credit of input tax										
Capital Goods Others (Goods) Others (Works Contract)										
Purchase Amount	Amount Input Tax Purchase		Input Tax	Purchase Amount	Input Tax Paid					
(excluding VAT)	Paid	(excluding VAT)	Paid	(excluding VAT)						
26 27		28	29	30	31					

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

Signature of Dealer / Authorized Signatory

10. Amendment of DVAT-30A - In the principal Rules, in forms appended thereto, for the Form DVAT 30A, the following shall be substituted, namely:-

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

[See Rule 42]

Specimen of Debit/Credit Notes related to Local Purchases Register

Registration Number Name of dealer Address	:
	Tax period : From(dd/mm/yy)To(dd/mm/yy)
	Method of accounting: Cash/Accrual

^{*} will include purchase of DEPB (for self-consumption), consumables goods & raw material used for manufacturing of tax free goods in Column No.21.

Details of Debit/Credit Notes related to purchases

Date of	Seller's	Seller's	Debit /	Date of relevant	Amount of	Increase	Increase
issue of	TIN	Name	Credit	Tax	Debit/ Credit	in ITC	in ITC
Debit/			Note /	Invoice/Retail	Note/ Voucher	(Debit	(Credit
Credit			Voucher	Invoice affected		Note)	Note)
Note/			Number	by			
Voucher				the credit/			
				debit note			
1	2	3	4	5	6	7	8
		•			•		

Signature of Dealer/ Authorised Signatory"

11. 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 Num	nber:	 				
Name of dealer Address	:					
		Sales for	the tax period From (dd/m	nm/vv)	To (dd/mm/yy)	
			Trom (dd/m		Method of accounting:	
		<u>De</u>	tails of Sale	<u>s</u>		
					(All amounts in Ru	pees)

Date of	Invoice	Buyer's TIN /	Buyer/Embassy/Organisation	Tax Rate (DVAT)
Sale/Transfer	No./Delivery Note	Embassy/Organisation	Name	(for all columns)
	No.	Regn. No.		
1	2	3	4	5

			Turnover	of Inter-St	ate Sale/Stock	Transfer /	Export (l	Deduction	ns)			
Expor t	Hig h Sea Sale	Own goods transferre d for Job Work against F- Form	Other dealers' goods returned after Job work against F- Form	Stock transfer (Branch) against F- Form	Stock transfer (Consignme nt) against F- Form	Sale against H-Form	Sale agains t I- Form	Sale agains t J- Form	Sale against C+E- I/E-II	Sale of Exe mpte d Goo ds [Sch. I]	Sale s cover ed unde r provi so to [Sec. 9(1)] Read with Sec. 8(4)]	Sale s of Good s Outsi de Delhi (Sec. 4)
6	7	8	9	10	11	12	13	14	15	16	17	18

	Turnover of Inte	r-State Sale (T	'axable)		Turnover of Local Sale						
Rate of	Sale against	Capital	Sale	Tax	Turnove	Turno	Out	Charges	Charges	Sale	Sale of
Tax (CST)	C-Form excluding sale of capital assets	Goods sold against C- Forms	witho ut forms	(CST)	r (Goods) (excludi ng VAT)	ver (WC) (exclu ding VAT	put Tax	towards labour, services and other like charges, in civil works contracts	towards cost of land, if any, in civil works contracts	agai nst H- For m to Delh i deal ers	Petrol/Di esel suffered tax on full sale price at OMC level
19	20	21	22	23	24	25	26	27	28	29	30

Signature of Dealer / Authorized Signatory"

12. Amendment of DVAT-31A - In the principal Rules, in forms appended thereto, for the Form DVAT 31A, the following shall be substituted, namely:-

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

[See Rule 42]

Specimen of Debit/Credit Notes related to Local Sales Register

Registration Number	:		
Name of dealer	:		
Address	:		
		Tax period: From(dd/mm/yy)	To(dd/mm/yy) _

Details of Debit/Credit Notes related to Local Sales

Date of	Buyer's	Buyer's	Debit /	Date of relevant	Amount of	Increase	Increase
issue of	TIN	Name	Credit	Tax	the credit/	in ITC	in ITC
Debit/			Note /	Invoice/Retail	debit note	(Debit	(credit note)
Credit			Voucher	Invoice affected		Note)	
Note/			Number	by			
Voucher				the credit/			
				debit note			
1	2	3	4	5	6	7	8

Signature of Dealer/ Authorised Signatory"

13. Amendment of Form DVAT-48.- In the principal Rules, in forms appended thereto, for Form DVAT-48, the following shall be substituted, namely:-

"Department of Value Added Tax Government of NCT of Delhi

> FORM DVAT - 48 [see Rule 59]

Form of Quarterly Return by the Contractee for the quarter ending _____

1. IN	lame	ΟŢ	Con	rac	ee

2. Full Address	Building Name/
	Number

Number ______Area/ Road ______
Locality/ Market _____
Pin Code _____
Telephone No.

3. Tax Deduction Account Number

Table

SI.	Name &	Regn.	Amount	Date on	Amount of	Date on	TDS	Challan no.	Name	In case
No.	Address	No./TIN	credited	which	tax	which tax	Certificate	and date on	and	of book
	of Contrac-	of contrac-	/ paid	amount credited	deducted	deducted	No. & date	which TDS was paid to	addres s of the	adjust- ment.
	tor	tor		or paid				the credit of	Bank	mention
	101	toi		or paid				the	Dank	the bill
								Government		no. and
								Treasury		PAO No.
1	2	3	4	5	6	7	8	9	10	11

5. List of all contracts awarded and executed during the quarter: It has been pointed out

Name &	Contrac-	Value of cont-ract	Cumulativ				Site	Start	End date of	Value of goods
Address of	tor's TIN	awar-ded to the	e Value of	Single project		ject sub	address(date of	contract	supplied free of cost
Contractor		cont-ractor	contract	divided into		nto two	es)	contract		by the contractee
			executed	separate contracts i.		ntracts i.e.	where			which is deductible
			by the	for supply and labou			the work			from the bill of the
			contractor	one conf		tractor	is being			contractor
			up to the	Supply		Amount of	execu-			
			quarter	contract		Labour	ted			
				Amou	Tax	contract				
				nt	rate					
1	2	3	4	5	6	7	8	9	10	11

^{4.} Details of payments made to Contractors and of tax deducted at source (as per Table below)

6. Verification	baraby adamply offirm and declare that the information given barainabays is true
We	hereby solemnly affirm and declare that the information given hereinabove is true
	st of my/our knowledge and belief and nothing has been concealed therefrom.
Signature of the perso	on responsible for
Deducting at Source	
Name	
Docianation/Status	

Designation/Status

Place:

Date:

Note: Use separate sheets wherever necessary.

Enclosed: Copy of the challan for payment of tax deducted and TDS certificates

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

> (H.P. Sharma) Dy. Secretary (Infra)

No.F.3(16)/Fin.(Rev-I)/2013-14/dsVI/785

Dated the 20.09.2013

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.
- 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 (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.

(H.P. Sharma) Dy. Secretary (Infra)