

## **DVAT – Notification no. 3 from Finance (Revenue-1) Department**

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GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
FINANCE (REVENUE-I) DEPARTMENT  
DELHI SACHIVALAYA, I. P. ESTATE: NEW DELHI-110002

No.F.3(15)/Fin.(Rev-I)/2012-13/dsVI/264

Dated the 30/03/2013

#### **NOTIFICATION**

No. F.3(15)/Fin.(Rev-I)/2012-13 .- In exercise of the powers conferred by section 102 of the Delhi Value Added Tax Act, 2004 (Delhi Act 3 of 2005), the Lt. Governor of the National Capital Territory of Delhi, hereby, makes the following rules further to amend the Delhi Value Added Tax Rules, 2005, namely:-

#### **RULES**

1. Short title and commencement.- (1) These rules may be called the Delhi Value Added Tax (Amendment) Rules, 2013.

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

2. Amendment of rule 7.- In the Delhi Value Added Tax Rules, 2005 hereinafter referred to as the principal Rules, in rule 7, in sub-rule (1), after the word 'and' and before the words 'sub-section' the following shall be inserted, namely:-  
"sub-clause(ii) of clause (c) of"

3. Amendment of rule 18.- In the principal Rules, in rule 18, for sub-rule (3) the following shall be substituted, namely:-

"A declaration under sub section (3), (3A) of section 95, shall be furnished in Form DVAT-52 to the Commissioner within the time as specified in section 95".

4. Amendment of rule 26.- In the principal Rules, in rule 26,-

(i) for sub-rule (1), the following shall be substituted, namely;-

"Subject to sub-rule(2) of this rule, the tax period for all the dealers shall be a quarter."

(ii) “sub-rules (3) and (4) and Form DVAT-55 shall be omitted.”

5. Amendment of rule 42.- In the principal Rules, in rule 42,-

(i) in sub-rule(1), after clause(k), the following clause shall be inserted, namely:-

“(l) Record of Credit and Debit Note(s) relating to purchase in DVAT-30A and record of Credit and Debit Note(s) relating to sale in DVAT-31A.”;

(ii) after sub-rule (4), an Explanation shall be inserted, namely.-

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

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

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

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

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

7. Amendment of rule 44.- In the principal Rules, in rule 44, in sub-rule(2), for the words ‘twenty five’, the words ‘one hundred’ shall be substituted.

8. Amendment of rule 47.- In the principal rules, in rule 47, for the word “Special”, the word “Additional” shall be substituted.

9. Amendment of rule 48.- In the principal rules, in rule 48, in sub-rule (c), for the word “Additional”, the word “Special” shall be substituted.

10. Amendment of rule 59.- In the principal rules, in rule 59, for sub-rule (2), the following shall be substituted, namely:-

“(2) Person who has deducted the tax under sub-section (1) of section 36A shall issue a certificate for deduction of tax in Form DVAT-43. Such certificate shall be issued in quadruplicate. The person who has deducted the tax is liable to deposit the same before the expiry of fifteen days following the month in which such deduction is made and shall furnish the certificate in duplicate to the contractor within 7 days from the date of deposit. The third copy thereof along with proof of payment in challan Form DVAT-20 shall be attached along with the return of Tax Deduction at Source (T.D.S.) as prescribed in sub-rule (4) of this rule. The fourth copy thereof shall be retained by him for his records.”.

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**Amendments in Forms have been attached**  
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**The full circular is attached for download**  
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