

**(TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE
EXTRAORDINARY)
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
(DEPARTMENT OF LAW, JUSTICE & LEGISLATIVE AFFAIRS)
8TH LEVEL, C-WING, DELHI SECRETARIAT, NEW DELHI-110002**

No.F.14(5)/LA-2010/law/359

Dated : 31st December 2010

NOTIFICATION

No.F.14(5)/LA-2010/law/359 – The following Act of the Legislative Assembly of the National Capital Territory of Delhi received the assent of the Lt. Governor of Delhi on 24th December, 2010 and is hereby published for general information:-

**“THE DELHI VALUE ADDED TAX (AMENDMENT) ACT, 2010
(DELHI ACT 12 OF 2010)**

(As passed by the Legislative Assembly of the National Capital Territory of Delhi on the 1st December, 2010)

[24th December, 2010]

An Act to further amend the Delhi Value Added Tax Act, 2004.

BE it enacted by the Legislative Assembly of the National Capital Territory of Delhi in the sixty-first year of the Republic of India as follows:-

1. Short title and commencement - (1) This Act may be called the Delhi Value Added Tax (Amendment) Act, 2010.

(2) It extends to the whole of the National Capital Territory of Delhi.

(3) It shall come into force on such date as the Government may, by notification in the official Gazette, appoint.

2. Amendment of section 4 – In the Delhi Value Added Tax Act, 2004 (Delhi Act 3 of 2005) (hereinafter referred to as “the principal Act”), in section 4, in sub-section (1), in clause (d), in the second proviso, for the word “four” the word “five” shall be substituted.

3. Amendment of section 36A – In the principal Act, in section 36A –

(i) to sub-section (1), the following proviso shall be added, namely:-

“Provided that the rate of deduction of tax (TDS) shall be 4% in case of contractors not registered under this Act.”;

(ii) to sub-section (1A), the following proviso shall be inserted, namely:-

“Provided that the rate of deduction of tax (TDS) shall be 4% in case of sub-contractors not registered under this Act.”.

4. Amendment of section 81 – In the principal Act, in section 81, in sub-section (2), to clause (a), the following proviso shall be added, namely:-

“Provided that the High Court may entertain an appeal after the expiry of the period of sixty days, if it is satisfied that there was sufficient cause for not filing it within that period.”

(Tarun Sahrawat)

Additional Secretary (Law, Justice & L.A.)