

**(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(01)/Fin.(Rev-I)/2011-12/DSII/138

Dated : 07.04.2011

**NOTIFICATION**

No.F.3(01)/Fin.(Rev-I)/2011-12 - 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, 2011.
  - (2) They shall come into force on the date of their publication in Delhi Gazette.
2. Amendment of Form DVAT-16

In the Delhi Value Added Tax Rules, 2005, in Form DVAT-16

  - (a) after the row "R5.5" and before the row "R5.6", the following sub-row shall be inserted namely:-

"R5.5(1) works contract taxable @ 5%";
  - (b) after the row "R6.2(6)" and before the row "R6.2(7)", the following sub-row shall be inserted, namely:-

"R6.2(6)(1) works contract taxable @ 5%".

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

**(Arvind Jain)**  
Deputy Secretary-II (Finance)

**Revised Form 16 (by Versatile Publishers)**

Refund Claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No
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Department of Trade and Taxes  
Government of NCT of Delhi

Original / Revised If revised - (i) Date of filing original return _____ (ii) Acknowledgement/ Receipt No. _____ (iii) Date of discovery of mistake or error _____ Attach a note explaining the revisions
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**Form DVAT 16**  
[See Rule 28 and 29]

**Delhi Value Added Tax Return**

<b>R1 Tax Period</b>	<b>From</b>		/		/		<b>To</b>		/		/	
		dd		mm		yy		dd		mm		yy

<b>R2.1 TIN</b>																				
<b>R2.2 Full Name of Dealer</b>																				
<b>R2.3 Address</b>																				
<b>R2.4 Telephone No.</b>																				

<b>R3 Description of top 3 items you deal in</b> <i>(In order of volume of sales for the tax period.</i> <i>1-highest volume to 3-lowest volume)</i>	1		Code:				
	2		Code:				
	3		Code:				

<b>R4 Turnover details</b>	Gross Turnover													
	Turnover (Central)													
	Turnover (Local)													

<b>R5 Computation of output tax</b>	Turnover (Rs.)	Output tax (Rs.)
<b>R5.1</b> Goods taxable at 1%		
<b>R5.2</b> Goods taxable at 4%		
<b>R5.2(1)</b> Goods taxable at 5%		
<b>R5.3</b> Goods taxable at 12.5%		
<b>R5.4</b> Goods taxable at 20%		
<b>R5.5</b> Works contract taxable at 4%		
<sup>1</sup> [ <b>R5.5(1)</b> works contract taxable @ 5%]		
<b>R5.6</b> Works contract taxable at 12.5%		
<b>R5.7</b> Exempted sales / other deduction claimed		
<b>R5.6</b> Works contract taxable at 12.5%		
<b>R5.8</b> Output Tax before adjustments	Sub Total (A)	
<b>R5.9</b> Adjustments to output tax <i>(Complete Annexure and enter Total A2 here)</i>	Total A2 from Annexure → (B)	
<b>R5.10</b> Total Output Tax	(A+B)	

<sup>1</sup> Inserted vide notification No. F.3(01)/Fin.(Rev-I)/2011-12/DSII/138, dated 7.4.2011

R6 Turnover of Purchases in Delhi (including tax) & tax credits	Purchases (Rs.)					Tax Credits (Rs.)				
R6.1 Capital goods										
R6.2 Other goods										
R6.2(1) Goods taxable at 1%										
R6.2(2) Goods taxable at 4%										
R6.2(3) Goods taxable at 5%										
R6.2(4) Goods taxable at 12.5%										
R6.2(5) Goods taxable at 20%										
R6.2(6) Works Contract taxable at 4%										
<sup>1</sup> [R6.2(6)(1) works contract taxable @ 5%]										
R6.2(7) Works Contract taxable at 12.5%										
R6.2(8) Exempted purchase										
<b>R6.3 Tax credit before adjustments</b>	<b>Sub Total (A)</b>									
<b>R6.4 Adjustments to tax credits</b> (Complete Annexure and enter Total A4 here)	Total A4 from Annexure →									
<b>R6.5 Total Tax Credits</b>	<b>(A+B)</b>									

<b>R7.1 Net Tax</b>	<b>(R5.10) - (R6.5)</b>									
<b>R7.2 Add : Interest, if payable</b>										
<b>R7.3 Add : Penalty, if payable</b>										
<b>R7.4 Less : Tax deducted at source</b> (attached _____ No. of TDS certificates in original)										
<b>R7.5 Balance payable</b>	<b>(R7.1+R7.2+R7.3-R7.4)</b>									
<b>R7.6 Less : Amount deposited by the dealer (attach proof of payment)</b>										
S. No.	Date of deposit	Challan No.	Name of Bank and Branch	Amount						
<b>R8 Net Balance*</b>	<b>(R7.5-R7.6)</b>									

\* The net balance should not be positive as the amount due has to be deposited before filing the return.

IF THE NET BALANCE ON LINE R8 IS NEGATIVE, PROVIDE DETAILS IN THIS BOX										
<b>R9.0 Balance brought forward from line R8 (Positive value of R8)</b>										
<b>R9.1 Adjusted against liability under Central Sales Tax</b>										
<b>R9.2 Refund Claimed</b>										
<b>R9.3 Balance carried forward to next tax period</b>										

<sup>1</sup> Inserted vide notification No. F.3(01)/Fin.(Rev-I)/2011-12/DSII/138, dated 7.4.2011

IF REFUND IS CLAIMED, PROVIDE DETAILS IN THIS BOX													
<b>R10</b> Details of Bank Account													
<b>R10.1</b> Account No.													
<b>R10.2</b> Account type (Saving/Current etc.)													
<b>R10.3</b> MICR No.													
<b>R10.4</b> Name of Bank & Branch													

<b>R11</b> Inter-state trade and exports/imports	Inter-state Sales / Exports							Inter-state Purchases / Imports						
	<b>R11.1</b> Against C Forms													
<b>R11.2</b> Against C+E1/E2 Forms														
<b>R11.3</b> Inward/outward Stock Transfer against F Forms														
<b>R11.4</b> Against H Forms														
<b>R11.5</b> Against I Forms														
<b>R11.6</b> Against J Forms														
<b>R11.7</b> Exports to / Imports from outside India														
<b>R11.7(1)</b> Exempted sale/purchase including High Sea Sale etc.														
<b>R11.8</b> Other (not supported by any Form)														
<b>R11.9</b> Capital goods														
<b>R11.10</b> Total														

**R12** Verification  
 I/We \_\_\_\_\_ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge 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 filling Return Form**

1. Please complete all the fields in the form.
2. State 'N/A' in any fields which is not applicable to you.
3. Return has to be filed within the time limit prescribed in Rule 28 of the DVAT Rules.
4. Each page of the return form shall be signed by the authorised signatory.
5. For reporting adjustments, please use the following convention :
  - a. Any amount that decreases the output tax or tax credits should be entered as a negative amount with a negative sign (-) before it.
  - b. Any amount that increases the output tax or tax credit should be entered as a positive amount.
6. Attach copy of month wise summary of Sale and Purchase registers maintained in Form DVAT-30 & 31 in the format appended at Annexure-2A & 2B. This should be reported dealer wise instead of bill & date wise. Sale / purchase made from un-registered dealers may be reported in one row for a month.
7. Dealers having tax period other than a month should also report the sale / purchase summary month wise.
8. Works Contractors should report gross sale turnover during the tax period including labour, services and consumables in the return and claim exemption for service charges etc. by mentioning it under item R5.7.

**Annexure**

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

**A1 Adjustments to Output Tax**

Nature of Adjustment	Increase in Output Tax (A)	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 the date of cancellation of registration (Section 23)		
A1.8 Others adjustments, if any (specify)		
<b>Total</b>		

<b>A2 Total net increase / (decrease) in Output Tax (A-B)</b>	
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### A.3 Adjustments to Tax Credits

Nature of Adjustment	Increase in Tax Credit (C)	Decrease in Tax Credit (D)
A3.1 Tax credit carried forward from previous tax period		
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 <sup>st</sup> 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 [Section 9(9)(a)]		
A3.14 Others adjustments if any (specify)		
A3.15 Reduction in Input Tax Credit due to sale of goods at price lower than the purchase price [Section 10(5)]		
A3.16 Second or third installment of balance tax credit on capital goods [Section 9(9)(a)]		
A3.17 Opening Stock		
A3.18 Closing Stock		
<b>Total</b>		

<b>A4 Total net Increase / (decrease) in Tax Credits (C-D)</b>	
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**Annexure - 2A**  
(See instruction 6)

**SUMMARY OF PURCHASE / INWARD BRANCH TRANSFER REGISTER**  
(Month wise)

(To be filled along with return)

TIN

Name of the Dealer :

Address

Purchase for the tax period : From \_\_\_\_\_ to \_\_\_\_\_

**Summary of Purchase (As per DVAT-30)**

Sr. No.	Month	Seller's TIN	Seller's Name	Purchases not eligible for credit of input tax			
				Import from outside India	Inter-State purchases or stock transfers	Purchases from exempted units	Total purchases including tax, if any
1	2	3	4	5	6	7	8

Purchases eligible for credit of input tax				
Local purchases		Rate of tax	Input Tax paid	Total purchase including tax
Capital Goods	Others			
9	10	11	12	13

Total				
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Note : Purchases made from un-registered dealers may be reported in one row for a month.

Signature of Dealer /  
Authorized Signatory

**Annexure - 2B**  
(See instruction 6)

**SUMMARY OF SALE / OUTWARD BRANCH TRANSFER REGISTER**  
(Month-wise)

(To be filled along with return)

TIN

Name of the Dealer:

Address

Sale for the tax period : From \_\_\_\_\_ to \_\_\_\_\_

**Summary of Sales (As per DVAT-31)**

Sr. No.	Month	Buyer's TIN	Buyer's Name	Inter-state Branch / Consignment transfer	Exports out of India
1	2	3	4	5	6

Inter State Sales			Local Sales		
Sale Price (excluding CST)	Central Sales Tax	Total (7+8)	Sale Price (excluding tax)	Output Tax	Total (10+11)
7	8	9	10	11	12

Total					
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**Note :** Sales made to un-registered dealers may be reported in one row for a month.

Signature of Dealer /  
Authorized Signatory