

**(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**

No.F.14(4)/LA-2012/cons2law/71

Dated : 15.06.2012

NOTIFICATION

No.F.14(4)/LA-2012/cons2law/71 – The following Act of the Legislative Assembly of the National Capital Territory of Delhi received the assent of the Lt. Governor of Delhi on 15th June, 2012 and is hereby published for general information:-

**“THE DELHI VALUE ADDED TAX (THIRD AMENDMENT) ACT, 2012
(DELHI ACT 07 OF 2010)**

(As passed by the Legislative Assembly of the National Capital Territory of Delhi on the 6th June, 2012)

[15th June, 2012]

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-third year of the Republic of India as follows:-

1. Short title, extent and commencement

- (1) This Act may be called the Delhi Value Added Tax (Third Amendment) Act, 2012.
- (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 2

In the Delhi Value Added Tax Act, 2004 (Delhi Act 3 of 2005) (hereinafter referred to as the ‘principal Act’), in section 2, in sub-section (1), in clause (zd), after sub-clause (vii), before the Explanation occurring at the end thereof, the following provisos shall be inserted, namely;

“PROVIDED that an amount equal to the increase in the price of petrol (including the duties and levies charged thereon by the Central Government) taking effect from the 3rd June, 2012 shall not form part of the sale price of petrol sold on or after the date of the commencement of the Delhi Value Added Tax (Third Amendment) Act, 2012 till such date as the Government may, by notification in the official Gazette, direct or if the price of petrol falls below the sale price prior to 3rd June, 2012, whichever is earlier:

PROVIDED further that if the price of petrol further increases from the level of price as on 3rd June, 2012, the aforesaid proviso shall not have any effect on such further increase:

PROVIDED also that if the price of petrol declines but remains above the price prevailing prior to 3rd June, 2012, the aforesaid proviso shall have effect to the extent of the remaining increase:

PROVIDED also that the aforesaid proviso shall not take effect till the benefit is passed on to the consumers.”.