

(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(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.”.

**11. Amendment of Form DVAT 04.-** In the principal Rules, in forms appended thereto, -

**(a) In Form DVAT 04**

(i) in Part-A, after row 8, a new row 8A shall be inserted, namely:-

“8A . Importer Exporter Code of the applicant dealer (IEC)

	<b>Importer Exporter Code (IEC)</b>																		
--	---	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(ii) in Part-B, after row 5, a new row 5A shall be inserted, namely:-  
 “5A . Unique Identification (AADHAAR) Number

	<b>Unique Identification (AADH AAR) Numbe r</b>																		
--	---	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(iii) in Part – B, in row 9 and in row 10, after the sub-row containing Telephone Number, the following sub-row shall be inserted, namely:-

	<b>Mobile Phone Number</b>																		
--	----------------------------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(iv) in Part-D, after row 5, a new row 5A shall be inserted, namely:-  
 “5A . Unique Identification (AADHAAR) Number

	<b>Unique Identification (AADH AAR) Numbe r</b>																		
--	---	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(v) in Part – D, in row 9 and in row 10, after the sub-row containing Telephone Number, the following sub-row shall be inserted, namely:-

	<b>Mobile Phone Number</b>																		
--	----------------------------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

**(b). Amendment in Form DVAT 07**

(i) in Part – A, after existing row 14, a new row 14A shall be inserted and after row 14A another new row 14B shall be inserted, namely:-

“14A PAN 

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

14B IEC 

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(ii) in Part-B, after row 5 a new row 5A shall be inserted, namely:-

	<b>Unique Identification (AADH AAR) Numbe r</b>																		
--	---	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

**12. Amendment of Form DVAT 16.-** In the principal Rules, in forms appended thereto, for Form DVAT –16, the following shall be substituted, namely:-

“  
Refund 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 \_\_\_\_\_

Attach a note explaining the revisions

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

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

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

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

<b>R5</b> Computation of output tax	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%																				
<b>R5.5(1)</b> Works contract taxable at 5%																				
<b>R5.6</b> Works contract taxable at 12.5%																				
<b>R5.7</b> Exempted sales/other deduction claimed																				
<b>R5.7(1)</b> Sale of Diesel & Petrol as have suffered tax in the hands of various Oil Marketing Companies in Delhi.																				
	<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>	(B)																			
	<b>R5.10</b> Total Output Tax (A+B)																			

Total A2  
from  
Annexure

<b>R6</b> Turnover of Purchases in Delhi (excluding tax) & tax credits	Purchases (Rs.)										Tax Credits (Rs.)									
<b>R6.1</b> Capital goods																				
<b>R6.2</b> Other goods																				
<b>R6.2(1)</b> Goods taxable at 1%																				
<b>R6.2(2)</b> Goods taxable at 4%																				
<b>R6.2(3)</b> Goods taxable at 5%																				
<b>R6.2(4)</b> Goods taxable at 12.5%																				
<b>R6.2(5)</b> Goods taxable at 20%																				
<b>R6.2(6)</b> Works contract taxable at 4%																				
<b>R6.2(6)(1)</b> Works contract taxable at 5%																				
<b>R6.2(7)</b> Works contract taxable at 12.5%																				
<b>R6.2(8)</b> Exempted purchase																				
<b>R6.2(9)</b> Purchase from Unregistered dealers																				
<b>R6.2(10)</b> Purchase of Diesel & Petrol taxable in the hands of various Oil Marketing Companies in Delhi																				
	<b>R6.3</b> Tax credit before adjustments Sub Total (A)																			
<b>R6.4</b> Adjustments to tax credits <i>(Complete Annexure and enter Total A4 here)</i>	(B)																			
	<b>R6.5</b> Total Tax Credits (A+B)																			

Total A4  
from  
Annexure

<b>R7.1 Net Tax</b>				<b>(R5.10) – (R6.5)</b>													
<b>R7.2 Add: Interest @</b> _____ <b>% if payable</b>				<b>(B)</b>													
<b>R7.3 Add: Penalty, if payable</b>				<b>(C)</b>													
<b>R7.4 Less : Tax deducted at source</b> (attached No. of TDS certificates)																	
<b>Sl. No.</b>	<b>TDS Bar Code</b>	<b>Date</b>	<b>Amount</b>														
<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</b> (attach proof of payment)																	
<b>S.No.</b>	<b>Date of deposit</b>	<b>Challan No.</b>	<b>Name of Bank and Branch</b>	<b>Amount</b>													
<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.

<b>IF THE NET BALANCE ON LINE R8 IS NEGATIVE, PROVIDE DETAILS IN THIS BOX</b>																	
<b>R9.0 Balance brought forward from line 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>																	

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

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

**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 field 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) Data in field A3.2, A3.3, A3.4 and A3.14 in Annexure attached with DVAT-16 will only be populated on the basis of data furnished in Annexure 2C.
    - (b) Data in field A1.1, A1.2, A1.3, A1.4 and A1.8 in annexure attached with DVAT-16 will only be populated on the basis of data furnished in Annexure 2D.
  6. Attach a copy of quarter 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 quarter.
  7. 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 date of cancellation of registration (Section 23)		
A1.8 Other adjustments , if any (specify)		
<b>Total</b>		

A2 Total net increase / (decrease) in Output Tax	(A-B)	
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### A3 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 Other 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 instalment of balance tax credit on capital goods. [Section 9(9)(a)]		
<b>Total</b>		

A4 Total net Increase / (decrease) in Tax Credits	(C-D)	
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**Annexure – 2A**  
**(See instruction 6)**  
**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.	Quarter & Year	Seller's TIN	Seller's Name	Rate of Tax on the Item under Delhi Value Added Tax Act, 2004 (0, 1, 5, 12.5, 20) (%)
1	2	3	4	5

Purchase not eligible for credit of Input Tax											
Import from Outside India	High Sea Purchase	Purchase exempted units	Purchase From Unregistered Dealer/Composition Dealer/Non-creditable goods(Schedule-VII)/Tax free goods/Petrol & Diesel from Oil Marketing Companies in Delhi	Purchase of Goods against retail invoices	Capital Goods	Inter-State Purchase/Stock Transfer					
						Inter State Purchase				Stock Transfer	
6	7	8	9	10	11	C-Form	H-Form(including local)	C/E1/E2 Form	None	Branch Transfer	Consignment Transfer

Purchase Eligible for Credit of Input Tax								
Capital Goods				Others				
Rate of Tax	Purchase Amount	Input Tax Paid	Total Purchase (including Tax)	Type of Purchase	Purchase Amount	Rate of Tax	Input Tax Paid	Total Purchase including Tax
				Purchase of Goods/ from sub-contractor(Works Contract)				
18	19	20	21	22	23	24	25	26

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)

S. No.	Quarter Year	&	Buyer's TIN	Buyer's Name	Rate of Tax on the Item under Delhi Value Added Tax Act, 2004 (0, 1, 5, 12.5, 20) (%)	Inter-state Branch/ Consignment Transfer	Export out of India	High Sea Sales
1	2	3	4	5	6	7	8	

Interstate Sales					
Goods Type	Form C/H/I/J/E1/E2/None	Rate of Tax	Sales Price (Excluding CST)	Central Sales Tax	Total
Capital Goods / Others					
9	10	11	12	13	14

Local Sales					
Type of Sale	Rate of Tax	Sales Price (Excluding VAT)	Output Tax	Total (including VAT)	Sale of Diesel & Petrol as have suffered tax in the hands of various Oil Marketing Companies in Delhi
Sale of Goods/ from sub-contractor (Works Contract)					
15	16	17	18	19	20

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

Signature of Dealer /  
Authorized Signatory

**Department of Value Added Tax**

**Government of NCT of Delhi**

**Annexure 2C**

[See Rule 42]

**Details of Debit/Credit Notes related to purchases**

**(To be filed along with return )**

Registration Number: \_\_\_\_\_

Name of dealer: \_\_\_\_\_

Tax period \_\_\_\_\_ From(dd/mm/yy)\_\_\_\_\_ To(dd/mm/yy) \_\_\_\_\_

Address: \_\_\_\_\_

Method of accounting:

Cash / Accrual

Date of issue	Debit / credit note / voucher no.	Amount of the relevant tax invoice affected by the credit/ debit note	Month to which Tax Invoice relates	TIN
1	2	3	4	5

Amount of debit note	Amount of the variation to the tax amount shown on the tax invoice.	Amount of credit note	Amount of the variation to the tax amount shown on the tax invoice.	Relevant column of Annexure attached with DVAT-16 i.e A3.2, A3.3, A3.4 and A3.14
6	7	8	9	10

Signature of Dealer/  
Authorised Signatory

**Department of Value Added Tax**

**Government of NCT of Delhi**

**Annexure 2D**

[See Rule 42]

**Details of Debit/Credit Notes related to sales**

**(To be filed along with return)**

Registration Number: \_\_\_\_\_

Name of dealer: \_\_\_\_\_

Tax period \_\_\_\_\_ From(dd/mm/yy) \_\_\_\_\_ To(dd/mm/yy) \_\_\_\_\_

Address: \_\_\_\_\_

Method of accounting: Cash / Accrual

Date of issue	Debit / credit note / voucher no.	Amount of the relevant tax invoice affected by the credit note or debit note	Month to which Tax Invoice related	TIN
1	2	3	4	5

Amount of debit note	Amount of the variation to the tax amount shown on the tax invoice.	Amount of credit note	Amount of the variation to the tax amount shown on the tax invoice.	Relevant Column of Annexure attached with form DVAT-16 i.e field A1.1/ A1.2/A1.3/A1.4 and A1.8
6	7	8	9	10

Signature of Dealer/  
Authorised Signatory”

**13. Amendment of Form DVAT 17.-** (i) In the principal Rules, in forms appended thereto, for Form DVAT 17, the following shall be substituted, namely: -

“

Refund Claimed?
<input type="checkbox"/> Yes
<input type="checkbox"/> No

**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**

Original / Revised
If revised –
Date of original return _____
Date of revised return _____
Acknowledgement No. _____
<u>Attach a note explaining the revisions.</u>

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

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

	Description	% of Sales Volume
<b>R3</b> Description of top 3 categories of works contract you deal in having different composition rates. (In order of volume of turnover for the tax period. 1-highest volume to 3-lowest volume)	1	
	2	
	3	

<b>R4</b> Gross turnover																					
--------------------------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

<b>R5</b> Computation of composition /output tax	Turnover (Rs.)	Composition/output tax (Rs.)
<b>R5.1</b> Composition at 0.1%		
<b>R5.2</b> Composition at 1%		
<b>R5.3</b> Composition at 2 %		
<b>R5.4</b> Composition at 2.5 %		
<b>R5.5</b> Composition at 3 %		
<b>R5.6</b> Composition at 6 %		
<b>R5.7</b> Goods Taxable at 5% (sale of scrap/capital assets etc).		
<b>R5.8</b> Goods Taxable at 12.5% (sale of scrap/capital assets etc).		
<b>R5.9</b> composition/output Tax Sub Total (A)		
<b>R5.10</b> Add: Interest @ _____ % (B)		
<b>R5.11</b> Add: Penalty (if filed late) (C)		
<b>R5.12</b> Total amount due(A+B+C)		

<b>R6.1</b> Less : Tax deducted at source (attached _____ No. of TDS certificates) (downloaded from website)																			
Sl. No.	Form DVAT-43 ID No.	Date	Amount																
<b>R6.2</b> Balance payable			<b>(R5.12 –R6.1)</b>																
<b>R6.3</b> Less : Amount deposited by the dealer (attach proof of payment)																			
S.No.	Date of deposit	Challan No.	Name of Bank and Branch	Amount															
<b>R7 Net Balance*</b>			<b>(R6.2-R6.3)</b>																

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

<b>IF THE NET BALANCE ON LINE R7 IS NEGATIVE, PROVIDE DETAILS IN THIS BOX</b>																			
<b>R8</b> Balance brought forward from line R7 (Positive Value of R7)																			
<b>R8.1</b> Refund Claimed																			
<b>R8.2</b> Balance carried forward to next tax period																			

<b>IF REFUND IS CLAIMED, PROVIDE DETAILS IN THIS BOX</b>																			
<b>R9</b> Details of Bank Account																			
<b>R9.1</b> Account No.																			
<b>R9.2</b> Account type (Saving/Current etc.)																			
<b>R9.3</b> MICR No.																			
<b>R9.4</b>																			
(a) Name of Bank																			
(b) Branch Name																			

<b>R10 Turnover of purchases in Delhi</b>	<b>(Rs.)</b>																		
<b>R10.1</b> Goods taxable at 1%																			
<b>R10.2</b> Goods taxable at 5%																			
<b>R10.3</b> Goods taxable at 12.5%																			
<b>R10.4</b> Goods taxable at 20%																			
<b>R10.5</b> Works contract taxable at 5%																			
<b>R10.6</b> Works contract taxable at 12.5%																			
<b>R10.7</b> Exempted purchases																			
<b>R10.8</b> Purchases from un-registered dealers																			
<b>R10.9</b> Works contract executed by sub-contractor (CC 01)																			

<b>R11 Inter-state purchases/Stock Transfer</b>	<b>(Rs.)</b>																		
<b>R11.1</b> Against 'C' forms																			
<b>R11.2</b> Inward stock transfer against 'F' forms																			
<b>R11.3</b> Imports from outside India																			
<b>R11.4</b> others(not supported by forms)																			

**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 therefrom.

Signature of Authorized Signatory \_\_\_\_\_

Full Name (first name, middle, surname) \_\_\_\_\_

Designation/Status \_\_\_\_\_

Place \_\_\_\_\_

Date \_\_\_\_\_  
 \_\_\_\_\_ Day      \_\_\_\_\_ Month      \_\_\_\_\_ Year

## **Instructions for online Return filling**

1. Please complete all the fields in the form.
2. State 'N/A' in any fields which is not applicable to you.
3. Each page of the return form shall be signed by the authorised signatory.
4. Attach copy of quarter 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 quarter.
5. Attach copy of CC 01, if any.
6. Attach copy of DVAT-30 at the time of submitting hard copy of DVAT-17.

**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.	Quarter & Year	Seller's TIN	Seller's Name	Rate of Tax on the Item under Delhi Value Added Tax Act, 2004 (0, 1, 5, 12.5, 20) (%) and applicable rate of composition if works executed through such sub contractor.
1	2	3	4	5

Turnover of Purchases in Delhi					
Purchases against tax invoice/retail invoice	Exempted goods	Purchases from Unregistered Dealer	Works contract executed by sub-contractor		Total Purchases including Tax
			Sub contractors under composition scheme (CC 01)	Sub contractors paying tax as per Section 3 of the Act	
6	7	8	9(a)	9(b)	10

Inter State Purchases/Stock Transfer				
Purchases against 'C' Form	Inward Stock Transfer against 'F' Form	Import from Outside India	Others (not supported by forms)	Total (including 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 Composition Transaction / Works Contract Executed									
S. No.	Quarter & Year	Buyer's TIN	Buyer's Name	Category of Contract (if applicable)	Rate of Composition	Turnover	Composition 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”



**14. Amendment of Form DVAT 23.-** In the principal Rules, in forms appended thereto, after PART – B of the Form DVAT 23, the following shall be inserted, namely:-

**“Form DVAT 23**

**PART-C**

**Delhi Value Added Tax Refund Form**

(to be filed if the refund of tax borne by the organization is to be reduced by a condition of the notification)

1. Full Name of Organisation <i>(For individuals, provide in order of first name, middle name, surname)</i>																				

2. Address of Organisation	Building Name/ Number																			
	Area/ Road																			
	Locality/ Market																			
	Pin Code																			
	Email Id																			
	Telephone Number																			
	Fax Number																			

3. Entry Number of Sixth Schedule under which the applicant is eligible to claim refund															
---	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

3A. Notification Number under which the applicant is eligible to claim reduced refund															
---	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

4. Date of filing of last refund claim (if any)	(dd/mm/yy)						
---	------------	--	--	--	--	--	--

5. Total tax paid as per invoices attached*	(Rs.)																			
---	-------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

*\*Please complete PART-C and attach all tax invoices for which tax refund is being claimed*

5A. Percentage by which the refund is to be reduced	(%)			
---	-----	--	--	--

5B. Less : Amount by which the refund is to be reduced	(Rs.)																			
--	-------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

5C. Net Amount of refund payable [row 5 – row 5B]	(Rs.)																			
---	-------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

6. Details of Bank Account in which refund should be remitted	Account Number																			
	MICR Number																			
	Name of Bank																			
	Address of Bank																			

7. 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 therefrom.  Signature of Authorised Signatory _____  Full Name <i>(first name, middle, surname)</i> _____  Designation _____
--

Place																				
-------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Date							
	Day		Month		Year		

**Form DVAT 23**

**PART-D**

(to be filed if the refund of tax borne by the organization is to be reduced by a condition of the notification)

**(i) Details of purchases of tax paid goods in respect of which refund of tax is sought**

S.No.	Tax Invoice date	Tax Invoice No.	Supplier Registration no. under the Act	Purchase Price (Rs.) (exclusive of tax)	Rate of tax (%)	Tax paid (Rs.)	Rate by which refund is to be reduced (%)	Amount by which refund is to be reduced (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			Total					

Carry total to Part-C row 5

Carry total to Part-C row 5B

**(ii) 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 therefrom.

Signature of Authorised Signatory \_\_\_\_\_

Full Name (first name, middle, surname) \_\_\_\_\_

Designation \_\_\_\_\_

Place \_\_\_\_\_

Date			
	Day	Month	Year

”

**15. 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: \_\_\_\_\_ Purchases for the tax period  
From(dd/mm/yy) \_\_\_\_\_ To(dd/mm/yy) \_\_\_\_\_

Address: \_\_\_\_\_  
\_\_\_\_\_

Method of accounting: Cash / Accrual

Details of Purchases

(All amounts in Rupees)

Date of Purchase (dd/mm/yy)	Invoice No. /Delivery Note	Seller's TIN		Seller's Name		
1	2	3	4			
Purchase not eligible for credit of Input Tax						
Rate of tax on the items under Delhi Value Added Tax Act, 2004(0,1,5,12.5,20) (%)	Import from Outside India	High Sea Purchase	Purchase from exempted units	Purchase From Unregistered Dealer/ Composition Dealer/Non-creditable goods(Schedule-VII)/ against retail invoices/Tax free goods/Petrol & Diesel from Oil Marketing Companies in Delhi	Purchase of tax exempted goods	Capital Goods
5	6	7	8	9	10	11
Purchase not eligible for credit of Input Tax						
Inter-State Purchase/Stock Transfer						
Inter State Purchase				Stock Transfer		
C-Form	H-Form (including local)	C/E1/ E2 Form	None	Branch Transfer	Consign-ment transfer	
12	13	14	15	16	17	

Purchase Eligible for Credit of Input Tax								
Capital Goods				Others				
Purchase Amount	Rate of Tax	Input Tax Paid	Total Purchase (including Tax)	Type of Purchase	Purchase Amount	Rate of Tax	Input Tax Paid	Total Purchase including Tax
				Purchase of Goods/ from sub-contractor( Works Contract)				
18	19	20	21	22	23	24	25	26

Signature of Dealer /  
Authorized Signatory

Note: Column no.5 is applicable in respect of Column no.6 to 17.”

**16. Insertion of DVAT-30A** - In the principal Rules, in forms appended thereto, after Form DVAT 30 , the following shall be inserted, namely:-

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

[See Rule 42]

**Specimen of Debit/Credit Notes related to purchases Register**

Registration Number: \_\_\_\_\_

Name of dealer: \_\_\_\_\_

Tax period \_\_\_\_\_ From(dd/mm/yy) \_\_\_\_\_ To(dd/mm/yy) \_\_\_\_\_

Address: \_\_\_\_\_

Method of accounting: Cash / Accrual

Details of Debit/Credit Notes related to purchases

Date of issue	Debit / Credit note / voucher no.	Amount of the relevant tax invoice affected by the credit/ debit note	Month to which Tax Invoice relates	TIN
1	2	3	4	5

Amount of debit note	Amount of the variation to the tax amount shown on the tax invoice.	Amount of credit note	Amount of the variation to the tax amount shown on the tax invoice.	Relevant column of Annexure attached with DVAT-16 i.e A3.2, A3.3, A3.4 and A3.14
6	7	8	9	10

Signature of Dealer/  
Authorised Signatory”

**17. 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 Number: \_\_\_\_\_

Name of dealer: \_\_\_\_\_

Sales for the tax period  
From (dd/mm/yy) \_\_\_\_\_ To (dd/mm/yy) \_\_\_\_\_

Address: \_\_\_\_\_

Method of accounting: Cash / Accrual

Details of Sales

(All amounts in Rupees)

Details of Tax/Retail Invoice/Delivery Note				Interstate Sales			
Date of Sale/Transfer (dd/mm/yy)	Invoice No./Delivery Note	Buyer's Name	Buyer's TIN	Rate of Tax on the Item under Delhi Value Added Tax Act, 2004 (0, 1, 5, 12.5, 20) (%)	Inter-state Branch/Consignment Transfer	Export out of India	High Sea Sales
1	2	3	4	5	6	7	8

Interstate Sales						
Goods Type	Form C/H/I/J/E1/E2/None	Rate of Tax	Sales Price (Excluding CST)	Central Tax	Sales	Total
Capital Goods / Others	9	10	11	12	13	14

Local Sales

Type of Sale	Rate of Tax	Sales Price (Excluding VAT)	Output Tax	Total (including VAT)	Sale of Diesel & Petrol as have suffered tax in the hands of various Oil Marketing Companies in Delhi
Sale of Goods/ from sub-contractor (Works Contract)	15	16	17	18	19

Signature of Dealer /  
Authorized Signatory

Note: Column no.5 is applicable in respect of Column no.6 to 13.”

**18. Insertion of DVAT-31A** - In the principal Rules, in forms appended thereto, after Form DVAT 31, the following shall be inserted, namely:-

**“Department of Value Added Tax  
Government of NCT of Delhi  
Form DVAT-31A  
[See Rule 42]  
Specimen of Debit/Credit Notes related to sales Register**

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

Address: \_\_\_\_\_

Method of accounting: Cash / Accrual

Details of Debit/Credit Notes related to sales

Date of issue	Debit / credit note / voucher no.	Amount of the relevant tax invoice affected by the credit note or debit note	Month to which Tax Invoice related	TIN
1	2	3	4	5

Amount of debit note	Amount of the variation to the tax amount shown on the tax invoice.	Amount of credit note	Amount of the variation to the tax amount shown on the tax invoice.	Relevant Column of Annexure attached with form DVAT-16 i.e field A1.1/ A1.2/A1.3/A1.4 and A1.8
6	7	8	9	10

Signature of Dealer/  
Authorised Signatory”

**19. Amendment of Form DVAT 52:-** In the principal Rules, in Forms appended thereto, for Form DVAT-52, the following shall be substituted, namely,-

**“Department of Trade and Taxes  
Government of NCT of Delhi  
Form DVAT 52  
[See Rule 18(3)]**

**Declaration of Permanent Account Number/Importer and Exporter Code under section 95**  
(Attach particulars of PAN on separate sheet for each person having interest in business)

I/We undersigned engaged in the business and liable to pay the tax under the Delhi Value Added Tax Act, 2004, do hereby declare our Permanent Account Number (PAN) under Income Tax Act, 1961 **and Importer and Exporter Code under the Foreign Trade (Development and Regulation) Act, 1992 (No. 22 of 1992)** for the purpose of the said Act. The details are as under:-

(1) TIN 

--	--	--	--	--	--	--	--	--	--	--	--

(2) Name of the Applicant .....

(3) Name of the dealer .....

(4) Name and address

other than mentioned in field (3) above, in which the applicant is a partner or proprietor or director, etc. ....

(5) **Permanent Account Number (PAN)**

--	--	--	--	--	--	--	--	--	--	--	--

(6) **Importer and Exporter Code (IEC)**

--	--	--	--	--	--	--	--	--	--	--	--

(7) 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 that nothing has been concealed therefrom.

Signature of Authorised Signatory \_\_\_\_\_

Full Name (first name, middle, surname) \_\_\_\_\_

Designation/Status \_\_\_\_\_

Place 

--	--	--	--	--	--	--	--	--	--	--	--

Date 

DAY		MONTH		Year							

”

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

**(Ravinder Kumar)**  
**Dy. Secretary VI (Finance)**

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

Dated

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.
4. The 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.

**(Ravinder Kumar)**  
**Dy. Secretary VI (Finance)**