(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:-

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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	Inc	rea	se i	n O (A)	utpı	ıt Ta	ax		D	ecre	ase i	n O (B)	utpu	ıt Ta	ıx	
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)																
Total																
A2 Total net increase / (decrease) in Output Tax	(A	-B)														

A3 Adjustments to Tax Credits

Nature of Adjustment	Iı	ncre	ase		`ax (Cred	lit		Dec	rease		Tax C	red	it
	_	_	_	(C)	_						(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 1st 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 [Section9(9)														
(a)]														
A3.14 Other adjustments if any (specify)											1			
A3.15 Reduction in Input Tax Credit due to sale of goods at price lower than the											1			
purchase price [Section 10(5)]														
A3.16 Second or Third instalment of balance tax credit on capital goods. [Section														
9(9)(a)]														
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Annexure – 2A

(See instruction 6)

SUMMARY OF PURCHASE / INWARD BRANCH TRANSFER REGISTER

(Quarter wise)

(To be filed along with return)

	Summary of Purchase (As per DVAT-30)
Address:	Purchase for the tax period: From to
TIN:	Name of the Dealer:

(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

Import High Purchas Purchase From Purchase from Sea e from Unregistered of Goods Outside Purchas exempt Dealer/ against retail Dealer/Non-creditable goods(Schedule-VII)/Tax free goods/Petrol & Diesel from Oil	Capital Goods	
Marketing Companies in Delhi		
		Inter State Purchase Stock Transfer
		C- H- C/E1/ None Branch Consign FormForm(in E2 Transfe ment cluding Form r Transfer
6 7 8 9 10	11	12 13 14 15 16 17

Rate of P	Capital Purchase	Goods						
Rate of D	Purchase					Others		
	Amount	Input Tax Paid	Total Purchase (including Tax)	Type of Purchase	Purchas e Amount	Rate of Tax	Input Tax Paid	Total Purchase including Tax
			,	Purchase of Goods/ from sub- contractor(W orks 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)

	Summary of Sales (As per DVAT-31) (All amounts in Rupees)
Address:	Sale for the tax period: From to
TIN:	Name of the Dealer:

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/E 2/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						
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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 Name of dea	_					
T <u>ax period</u>	od From(dd/mm/yy)		m/yy)To(d	d/mm/yy)		
Address:						
			Method of acco	ounting:	Cash / A	ccrua
	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 Name of dea		: <u> </u>					
Tax period	x periodFrom(dd/r		mm/yy)	To(dd/mi	m/yy) _		_
Address:							
			Method of	accounting:		Cash / Ac	erual
	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	}
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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.	Column of Annexure attached
6	7	8	9	10

Signature of Dealer/ Authorised Signatory"

for Form DVAT 17, the following shall be substituted, namely: -Original / Revised Refund Claimed? **Department of Trade and Taxes** □ Yes Government of NCT of Delhi If revised -□ No Form DVAT 17 Date of original return [See Rule 28] Date of revised return Acknowledgement Composition Tax Return From under the Delhi Value Added Tax Act, 2004 Attach a note explaining the revisions. R1 Tax Period From R2.1 TIN R2.2 Full Name of Dealer R2.3 Address R2.4 Mobile No. Description % of Sales Volume **R3** Description of top 3 categories of works 1 contract you deal in having different 2 composition rates. 3 (In order of volume of turnover for the tax period. 1-highest volume to 3-lowest volume) R4 Gross turnover R5 Computation of composition /output tax Turnover (Rs.) Composition/output tax (Rs.) **R5.1** Composition at 0.1% **R5.2** Composition at 1% R5.3 Composition at 2 % R5.4 Composition at 2.5 % R5.5 Composition at 3 % R5.6 Composition at 6 % R5.7 Goods Taxable at 5% (sale of scrap/capital assets etc). R5.8 Goods Taxable at 12.5% (sale of scrap/capital assets etc). R5.9 composition/output Tax Sub Total (A) R5.10 Add: Interest @ (B) R5.11 Add: Penalty (if filed late) (C) **R5.12** Total amount due(A+B+C)

13. Amendment of Form DVAT 17.- (i) In the principal Rules, in forms appended thereto,

R6.1 Le	ess: Tax deducted at s		hed _ down						rtific	ates)	ı											T		Т]
Sl.	Form DVAT-43 II		Date	ioau		11011	11 VV	CUSI		mou	nt							<u> </u>						_			j
No.					+																						
																											_
	alance payable	11 1 1 1				0 (_		2 –I	R6.1)					_					<u> </u>	+	4	4	\dashv		_	1
R6.3 Le	ess : Amount deposite Date of deposit	Challan No.							nt) rancl	h	1	Amo	unt		\dashv	_	<u> </u>	<u> </u>		_			_	_		_	
5.110.	Date of deposit	Chanan ivo.	110	illic ,	01 1	Janr	x ai	Iu D	ranc	1	┪	AIII	Juin		\dashv											_	1
R7 Ne	et Balance*		<u> </u>					(R6	.2-R	6.3)					\dashv	_	Γ	Ι	<u> </u>	Т	Т	Т	T	Т	\neg	_	1
	net balance should not	be positive as the	ne am	noun	t du	ie h					d t	efore	fil	ing	the	ret	turn		_	-	-			_	_		ш
																											_
		BALANCE O							ΓIVE	E, PR	o	VID	E D	ET	'ΑΙ	LS	IN	ГН	IS I	30	X		_]
	ance brought forward	from line R7 (P	ositiv	e V	alu	e of	R7)												L		1		\perp			
	Refund Claimed																						╛	\sqcup			
R8.2 Ba	alance carried forward	I to next tax per	iod																					$oldsymbol{\perp}$			
D0 Date	IF I ails of Bank Account	REFUND IS C	LAIN	MED), P	RO	VI	DE	DET	AIL	Sì	NT	HIS	B	OX										_		-
	ccount No.		+																				\neg	\neg	\neg	\neg	لــــ ا
R9.2 A	ccount type (Saving/C	Current etc.)																							\Box		\equiv
	IICR No.		-	Ш				-	\blacksquare	_	4	_	_	_						_		_	_	4	_	_	<u> </u>
R9.4	Name of Bank		\vdash					1	H	+	\dashv	\dashv	╬	┪	_					┢	╁	╫	╫	+	-	\dashv	_
) Branch Name												1								t	1		╛			
R10 Tu	irnover of purchases	in Delhi								(R	s.)																
					╁												-										
R10.1 (Goods taxable at 1%						T									Τ											
	Goods taxable at 5%					\perp	Ţ								L	Ļ											
	Goods taxable at 12.59 Goods taxable at 20%	<u>//o</u>			╬	+	+	+	+	\vdash	_	+		┝	╄	╄	_										
	Works contract taxable	e at 5%			╫	+	$^{+}$	+	+	\vdash	Н	+		┢	t	t	-										
	Works contract taxable						I									I											
	Exempted purchases				_	\perp	+	_				1			╄	╀											
	Purchases from un-reg Works contract execut		actor		╁	+	+	+	+	\vdash		+		_	╁	╁	-										
(CC 01)		ca by sab conti	actor																								
																	_										
	ter-state purchases/Sto	ck Transfer							(1	Rs.)I]_		_										
	Against 'C' forms Inward stock transfer a				-	+	_	_	-	\vdash		-			╄	╀	4										
	Imports from outside I		S		╁	+	-	+	+	\vdash		+			+	+	\exists										
	others(not supported b														t	İ											
	erification										···			_		1 .	d										П
I/We _ hereinal	bove is true and correct	ct to the best of	mv/o	ur k	nov	_ ne vled	rebj Ige	y so and	lemn belie	ily ai	tir d n	m an othir	a aa 19 h	ecia as l	are 1 bee	that n co	the	ınto aleo	orm d th	atı ere	on g froi	31V6 n.	en				
			J				0-						0														İ
Signatu	ire of Authorized Sign	atory	_																					_			- [
Eull Ma	ma (finat nama mida	II a a																									
Full Na	ime (first name, mida	ue, surname)	-																					-			
Designa	ation/Status																							_			
																											_
Place																									I		
							_																				
Date				Ţ]																				
	Day 1	Month		Yea	r		L																				

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 authoritsed 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 unregistered 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)

				1 /
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 contra	Total Purchases including Tax							
			Sub contractors under compositio n 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	Inward Stock	Import from	Others (not	Total (including tax)								
against	Transfer	Outside India	supported by									
'C' Form	against ' F'		forms)									
	Form		·									
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.		Quarter	Buyer's	Buyer's	Category of	Rate of	Turno	Comp	Form	Date		
No	o. 8	& Year	TIN	Name	Contract (if	Composition	ver	osition	DVAT			
					applicable)			Tax	43 ID			
									No.			
1		2	3	4	5	6	7	8	9	10		

Local Sale of Scrap/Capital G	foods 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)

Full Name of Organisation																\neg
(For individuals, provide in order of									+	\top			T	+	\top	\dashv
first name, middle name, surname)										T			T			
		-														
2. Address of Organisation	Building Name/ Number									T	Т					П
	Area/ Road							_	_	1	4					丄
	Locality/ Market							_								Щ
	Pin Code Email Id	-						+	_	_	_	_			1	_
	Telephone Number								\vdash	+	\dashv	\dashv			\vdash	+
	Fax Number									+	1					\vdash
															•	
3. Entry Number of Sixth Schedule un	der which the applicant is el	igible to	clair	n ref	ind										1	Т
3. Entry Number of Sixth Schedule un	der which the applicant is er	igioic to	Cian	11 101	unu											
	d 11 (1 11 11 1 1															
3A . Notification Number under which	the applicant is eligible to c	iaim red	ucea	refui	na											
								_	-					_		
4. Date of filing of last refund claim (in	fany)	(dd/mm	/yy)					- -					/			
									L				J			
5 7 4 14 11 11 11 11 11 11	14		(D)						_	_		_	_			_
5. Total tax paid as per invoices attach	eur	,	(Rs.)													
*Please complete PART-C	and attach all tax	invoi	cos	for	· 1/2/	nich	ta	v v	fin	nd	ic	hoi	'nσ	cla	ima	d
Tieuse compiete Timi C	ana anach an iax	invoi	CCS	joi	VV 1	iiCri	· iu	л / С	jui	iu	ıs	OCI	118	Ciu		·u
5A. Percentage by which the refund is	o be reduced		(%)			П		I								
			(, •)													
5D I A	1 :- 4 - h 1 1		/D -	`					-			ı	ı			_
5B. Less : Amount by which the refund	a is to be reduced		(Rs.)												
5C. Net Amount of refund payable [ro																
3c. Net Amount of Terunu payable [10	ow 5 – row 5B]		(R	s.)												
Se. Thet Amount of ferund payable [10	ow 5 – row 5B]		(R	s.)												\perp
Se. Net Amount of fermin payable [10	ow 5 – row 5B]		(Rs	s.)		Ш										
Net Amount of Teruila payable [16] Details of Bank Account in which	ow 5 – row 5B] Account Number		(Rs	s.)					_ <u> </u>	_ 						
	Account Number MICR Number		(R:	s.)												
6. Details of Bank Account in which	Account Number MICR Number Name of Bank		(R:	3.)												
6. Details of Bank Account in which	Account Number MICR Number		(Rs	3.)												
6. Details of Bank Account in which	Account Number MICR Number Name of Bank		(Rs	3.)												
6. Details of Bank Account in which	Account Number MICR Number Name of Bank		(Rs	5.)												
6. Details of Bank Account in which refund should be remitted	Account Number MICR Number Name of Bank		(Rs	5.)												
Details of Bank Account in which refund should be remitted 7. Verification	Account Number MICR Number Name of Bank Address of Bank															
6. Details of Bank Account in which refund should be remitted 7. Verification I/We	Account Number MICR Number Name of Bank Address of Bank	olemnly	affir	m an	d dec	clare 1	hat	the ir	form	natio	on g	iven	here	einab	pove	s
Details of Bank Account in which refund should be remitted 7. Verification	Account Number MICR Number Name of Bank Address of Bank	olemnly shing has	affir	m an	d dec	elare t	hat	the irom.	form	natio	on g	iven	here	einah	oove	s
6. Details of Bank Account in which refund should be remitted 7. Verification I/We true and correct to the best of my/our k	Account Number MICR Number Name of Bank Address of Bank	olemnly has	affir	m an	d dec	elare t	hat	tthe in	form	natio	on g	given	here	einab	oove	s
6. Details of Bank Account in which refund should be remitted 7. Verification I/We true and correct to the best of my/our k Signature of Authorised Signatory	Account Number MICR Number Name of Bank Address of Bank hereby snowledge and belief and not	olemnly has	affir	m an	d dec	clare t	hat	the ir	form	natio	on g	iven	here	einab	oove i	s
6. Details of Bank Account in which refund should be remitted 7. Verification I/We true and correct to the best of my/our k	Account Number MICR Number Name of Bank Address of Bank hereby snowledge and belief and not	olemnly	affir	m an	d dec	lare t	hat	the ir	form	natio	on g	given	here	einab	oove i	s
6. Details of Bank Account in which refund should be remitted 7. Verification I/We true and correct to the best of my/our k Signature of Authorised Signatory Full Name (first name, middle, surname)	Account Number MICR Number Name of Bank Address of Bank hereby snowledge and belief and not	olemnly	affir	m an	d dec	llare t	hat	tthe ir	form	natio	on g	iven	here	einah	oove i	s
6. Details of Bank Account in which refund should be remitted 7. Verification I/We	Account Number MICR Number Name of Bank Address of Bank hereby snowledge and belief and not	olemnly	affir	m an	d dec	clare t	hat	tthe ir	form	natio	on g	given	here	einab	oove i	s
6. Details of Bank Account in which refund should be remitted 7. Verification I/We true and correct to the best of my/our k Signature of Authorised Signatory Full Name (first name, middle, surname).	Account Number MICR Number Name of Bank Address of Bank hereby snowledge and belief and not	olemnly thing has	affir	m an	d dec ceale	clare t	hat	the ir	form	natio	on g	tiven	here	einah	oove i	s
6. Details of Bank Account in which refund should be remitted 7. Verification I/We true and correct to the best of my/our k Signature of Authorised Signatory Full Name (first name, middle, surname)	Account Number MICR Number Name of Bank Address of Bank hereby snowledge and belief and not	olemnly thing has	affir	m an	d decceale	llare t	hat	the ir	form	natio	on g	given	here	einab	oove i	s
6. Details of Bank Account in which refund should be remitted 7. Verification I/We true and correct to the best of my/our k Signature of Authorised Signatory Full Name (first name, middle, surname, Designation)	Account Number MICR Number Name of Bank Address of Bank hereby snowledge and belief and not	olemnly thing has	affir	m an	d dec ceale	clare to determine the determi	hat	tthe in	form	natio	on g	given	here	einab	oove i	s

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
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(%) (8)	(Rs.) (9)
			Total					
					Carry to Part-C	otal to / row 5	Carry t Part-C	otal to row 5B

(ii) Verificat I/We true and corr		the l	pest (of my	//our	knov	wledg	ge an	d bel			affii s bee				rmat	ion g	given	here	-inat	oov	e is	
Signature of	Auth	orise	d Sig	gnato	ry			_		 	 			 	 								
Full Name	(first	name	, mi	ddle,	surn	ame)		_															
Designation																							
Place																				$oxed{oxed}$			
Date	D	ay		Mo	nth			Y	ear														

Page 18 of 25

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 N Name of deale	lumber: er:			Purchases for t d/mm/yy)	the tax	period		
Address:			From(d	d/mm/yy)	Т	o(dd/mm/yy)		
_				Method of acco	ounting	g: Cash /	Accrual	
				Details	of Pur	chases		
	_						(All amounts	in Ru
Date of Purchase (dd/mm/yy)	1	No. /Delivery Note	7	Seller's TIN		Selle	r's Name	
1		2		3			4	
		Purcl		ble for credit of Inp				
Rate of tax on the items under Delhi Value Added Tax Act, 2004(0,1,5, 12.5,20) (%)	Out side India	High Sea Pur- chase	Purchase from exempted units	Purchase Fron Unregistered Dealer/ Composition Dealer/Non- creditable goods(Schedu VII)/ against r invoices/Tax f goods/Petrol & Diesel from O Marketing Companies in Delhi	le- etail ree & il	Purchase of tax exempted goods		
5	6	7	8	9		10	11	
		 D	urchasa not o	ligible for credit of	Innut	Tav		\dashv
		Р		Purchase/Stock Tr				\dashv
	Iı	nter State Pu					Transfer	
C-Form	H-Form (including local)		I/E2 Form	None	Bra	nch Transfer	Consign- ment transfer	
12	13	14		15	16		17	
				1	1			ı

			Purcha	se Eligible for Credit of Input Tax								
	Capi	tal Goods		Others								
Purch ase Amou nt	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 Name of dea	Number:_ ler:									
Name of dea Tax period]	From(dd	/mm/yy)		_To(dd/r	nm/yy)	
Address:										
					Method	of accounting	ng:		Cash / Accru	ıal
]	Detai	ls of De	bit	t/Credit 1	Notes related	d to	purchase	S	
	Date of	issue	Debit /		Amour	nt of the	N	Ionth to	TIN	
			Credit		relevar	nt	wl	nich Tax		
			note /		tax inv	oice	I	nvoice		
			vouche	r	affecte	d by		relates		
			no.		the cre	dit/				
					debit n	ote				
	1		2		3		4		5	
	Amoun	Am	ount of	Α	mount	Amount of	the	Relevar	nt column	
	of	the		o	f credit	variation		of Ann	exure	
	debit	vari	ation to	n	ote	to the		attached	d l	
			tox			tox		with		

Amoun	Amount of	Amount	Amount of the	Relevant column
of	the	of credit	variation	of Annexure
debit	variation to	note	to the	attached
note	the tax		tax	with
	amount		amount shown	DVAT-16
	shown on		on the	i.e A3.2, A3.3,
	the tax		tax invoice.	A3.4 and
	invoice.			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 Nun Name of dealer:	nber:				(Sales fo	r the ta	ax perio	<u>d</u>	·- / ·)		
Address:					om (0	dd/mm/yy) -		10 (0	JQ/IIII	n/yy)		
						Method	of acc	ounting	:	Cash /	Accrual	
						Details of Sa	<u>les</u>				(All an	nounts in Rupee
Details of Tax/I	Retail In	voice/I	Delivery	Note			Int	erstate S	Sales			•
Date of Sale/Transfer (dd/mm/yy)	Invoic e No./De livery Note	Nai	yer's me	Buyer's TIN	the Del Add	te of Tax or Item unde Ihi Value ded Tax Act 04 (0, 1, 5 5, 20) (%)	r Bra	er-state anch/ nsignmo		Export out of India		
1	2		3	4		5		6		7	8	
						Sales						
Goods Type		Form C/H/I E2/No	/J/E1/	Rate of	Tax Sales (Excludit CST)		Price	Centr Tax	al	Sales	Total	
Capital Good Others	ds /											
9		1	0	11		12			13		14	
								ļ				
				L	ocal 9	Sales						
					ocur i	54105						I
Type of Sale	Rate o	f Tax	Sales (Exclusive VAT)	uding	Ou	tput Tax	Total (inclu VAT	ıding	Peti suff han Mai	rol as fered tax	in the arious Oil	
Sale of Goods/ from sub-contractor (Works Contract)	Goods/ from sub-contractor (Works Contract)											
15 16 17						18		19		20	1	

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:-

Registration Number:

"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

Name of d	ealer:							
Tax period					_From(dd/mi	m/yy))	_To(dd/mm/yy)
Address: _								
					Method of	accoi	unting:	Cash / Accrua
			Details	of D	Oebit/Credit N	Votes	related t	to sales
	Date of		ebit / edit note /		nount of the		Month which	to TIN
	issue	VC	oucher no.	affe the	invoice ected by credit note debit note		Tax Invoice related	
	1		2		3		4	5
	Amour of deb		Amount the	of	Amount of credit	Am the	ount of	Relevant Column of
	note		variation the tax amount shown of the tax		note	to the tax	ount	Annexure attached with form DVAT-16 i.e field A1.1/
			invoice.			on 1		A1.2/A1.3/A1.4

8

9

tax invoice. and A1.8

7

6

Signature of Dealer/ Authorised Signatory"

10

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
indiviti I teal
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)