

**(TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE EXTRAORDINARY)**  
**GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI**  
**DEPARTMENT OF TRADE AND TAXES**  
**VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI-110 002**

No. F. 3(364)/Policy/VAT/438-449

Dated :11/07/2013

**NOTIFICATION**

In exercise of the powers conferred by clause(c) of sub-rule (1) of Rule 63 of the Delhi Value Added Tax Rules, 2005 (hereinafter referred to as 'the Rules'), I, PrashantGoyal, Commissioner, Value Added Tax, Government of National Capital Territory of Delhi, hereby require that all the TAN holders responsible for deduction of TDS under section 36A of the Delhi Value Added Tax Act, 2004 (hereinafter referred to as 'the Act'), shall issue TDS certificate electronically in Form DVAT-43 duly generated from the departmental website, to the contractor(s). A unique ID will be generated on such certificates. The contractor(s) shall mention unique ID Number(s) in his return Form DVAT-16/DVAT-17 for claiming credit under section 36A(6) of the Act.

I also hereby require that all TAN holders shall file the return in Form DVAT-48, online through the departmental website, for each quarter commencing from the quarter ending 30<sup>th</sup> June, 2013.

This Notification shall come into force with immediate effect.

**(PrashantGoyal)**  
**Commissioner, Value Added Tax**

No. F. 3(364)/Policy/VAT438-449

Dated :11/07/2013

Copy forwarded for information and necessary action to:-

1. Principal Secretary (Finance), Finance Department, Government of NCT of Delhi, Delhi Sachivalaya, New Delhi.
2. Principal Secretary (GAD), Government of NCT of Delhi, Delhi Sachivalaya, New Delhi with one spare copy for publication in Delhi Gazette Part-IV (extraordinary) in today's date.
3. Principal Secretary to the Chief Minister, Government of NCT of Delhi, Delhi Sachivalaya, New Delhi.
4. All Special / Addl. / Joint Commissioners, Department of Trade and Taxes, VyaparBhawan, I.P. Estate, New Delhi.
5. Addl. Commissioner (PR), Department of Trade and Taxes, VyaparBhawan, I.P. Estate, New Delhi to arrange to give wide publicity to this notification.
6. Programmer (EDP), Department of Trade and Taxes, VyaparBhawan, I.P. Estate, New Delhi to upload the notification on the web site of the Department.
7. Deputy Director (Policy), Department of Trade and Taxes, VyaparBhawan, I.P. Estate, New Delhi.

8. President/Secretary, Sales Tax Bar Association (Regd.), VyaparBhawan, I.P. Estate, New Delhi
9. All VATOs / AVATOs, Department of Trade and Taxes, VyaparBhawan, I.P. Estate, New Delhi through their Zonal Incharge.
10. Registrar, VAT Appellate Tribunal Department of Trade and Taxes, VyaparBhawan, I.P. Estate, New Delhi.
11. P,S to Commissioner, Department of Trade and Taxes, VyaparBhawan, I.P. Estate, New Delhi
12. Guard File.

**(T.C. Sharma)**  
**Value Added Tax Officer (Policy)**