Bill No. 23



Confidential

राज निवास दिल्ली-११००५४ RAJ NIWAS DELHI-110054

F.No. 25C32/16-RM/28/A-23/4

Dated: 1 4 16

To,

Secretary, Legislative Assembly Secretariat, National Capital Territory of Delhi, Old Secretariat, Delhi – 110 054

Subject: The Delhi Value Added Tax (Third Amendment) Bill, 2015 (Bill No.23 of 2015). Sir,

The Delhi Value Added Tax (Third Amendment) Bill, 2015 (Bill No.23 of 2015) was passed on 04.12.2015 by the Legislative Assembly of National Capital Territory of Delhi and presented to the Hon'ble Lt. Governor.

In terms of Rule 42(2) of the Transaction of Business of the Government of National Capital Territory of Delhi Rules, 1993, I enclose a *MESSAGE* of Hon'ble Lt. Governor under Section 9(2) of the Government of National Capital Territory of Delhi Act, 1991 read with the first proviso to Section 24, of the said Act.

This issues with the approval of the Hon'ble Lieutenant Governor.

Encl.: As above

Yours faithfully,

(S.C.L. Das) Secretary to Lt. Governor

For kind personal, please 5. Prosecutal, please

Sey (LA) To be placed to the House, please.

Called for.

Called for.

Called for.

Smt. Smita

उपराज्यपाल दिल्ली 'IEUTENANT GOVERNOR DELHI



राज निवास दिल्ली-११००५४ RAJ NIWAS DELHI-110054

MESSAGE

The Delhi Value Added Tax (Third Amendment) Bill, 2015 (Bill No.23 of 2015), to further amend the Delhi Value Added Tax Act, 2004, having been passed by the Legislative Assembly of National Capital Territory of Delhi on 04.12.2015, was presented to the Lt. Governor.

The Bill, inter-alia, seeks to consider certain financial aspects and amounts to a Financial Bill, thus attracting provisions of section 22 of the Govt. of NCT of Delhi Act, 1991. The Bill also envisages applicability of all the provisions of the Code of Criminal Procedure, 1973, mutatis mutandis. The said Bill was introduced in the Legislative Assembly in contravention of the extant Acts and Rules.

The Delhi Value Added Tax (Third Amendment) Bill, 2015 (Bill No.23 of 2015) is hereby returned with the recommendation that the Bill be reconsidered by the Legislative Assembly after the due procedure is observed, namely:

- recommendation of the Lieutenant Governor is obtained in terms of Section 22 of the Govt. of NCT of Delhi Act, 1991,
- (b) consider amendments in the Bill so as to limit it to the provisions where the Legislative Assembly of NCT of Delhi has the legislative competence under Article 239AA of the Constitution.

This message is being sent under Section 9(2) of the Govt. of National Capital Territory of Delhi Act, 1991 read with the first proviso to Section 24, Government of National Capital Territory of Delhi Act, 1991.

(Najeeb Jung) Lt. Governor, Delhi

Speaker, Legislative Assembly of the National Capital Territory of Delhi