

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
(DEPARTMENT OF LAW, JUSTICE & LEGISLATIVE AFFAIRS)
8TH LEVEL, C-WING, DELHI SECRETARIAT,
PLAYERS BUILDING, LP. ESTATE, NEW DELHI - 110002.

No.F.14(30)/LA-2004

Dated:-

To

The Joint Secretary (GAD/Co-ordination),
Govt. of NCT of Delhi,
2nd Level, A-wing,
Delhi Secretariat,
New Delhi - 110002.

Sub:- **Gazette Notification of the Delhi Value Added Tax, 2004 (Delhi Act 3 of 2005).**

Sir,

I am directed to forward herewith two copies of the above notification (English and Hindi version) for publishing in the Delhi Gazette (Part - IV) Extra - Ordinary today itself. It is requested that at least 10 copies of the same may be sent to this department as soon it is received from the press.

Yours faithfully,

(V.K. Bansal)

Joint Secretary (Law, Jus. & L.A.)

Dated:- 25.2.05

No.F.14(30)/LA-2004/70

Copy forwarded for information and necessary action to:-

1. The Secretary to L.G., Raj Niwas, Delhi - 110054.
2. The Under Secretary to Govt. of India, Ministry of Home Affairs, w.r.t. letter No. U-11019/1/2005-UTL dated Feb., 2005.
3. The Secretary to Legislative Assembly, Old Secretariat, Delhi - 54 with 70 copies for circulation among the MLAs, Delhi Legislative Assembly.
4. The Secretary to the Chief Minister, Delhi Secretariat, New Delhi.
5. The Pr. Secretary, Finance Department, Delhi Secretariat, New Delhi.
6. The Pr. Secretary (GAD), Delhi Secretariat, New Delhi.
7. The Commissioner of Sales Tax, Department of Sales Tax, I.T.O., New Delhi - 110002.
8. O.S.D. to the Chief Secretary, Delhi Secretariat, New Delhi.
9. P.S. to Secretary (Law, Justice & L.A.), Delhi Secretariat, New Delhi.

(V.K. Bansal)

Joint Secretary (Law, Jus. & L.A.)

JS (A)

US (A)

7/3
Sh. Ramesh
7/3

(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,
PLAYERS BUILDING, L.P. ESTATE, NEW DELHI - 110002.

No.F. 14(30)/LA-2004

Dated :-

NOTIFICATION

No.F.14(30)/LA-2004 - The following Act of the Legislative Assembly of the National Capital Territory of Delhi received the assent of the President of India on 15th February, 2005 and is hereby published for general information:-

"THE DELHI VALUE ADDED TAX, 2004"
(DELHI ACT 3 OF 2005)

(As passed by the Legislative Assembly of the National Capital Territory of Delhi on the 22nd December, 2004).

(15th February, 2005)

An Act to consolidate and amend the law relating to levy of tax on sale of goods, tax on transfer of property involved in execution of works contracts, tax on transfer on right to use goods and tax on entry of motor vehicles in the National Capital Territory of Delhi.

BE it enacted by the Legislative Assembly of the National Capital Territory of Delhi in the Fifty-fifth year of the Republic of India as follows:-



**GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
FINANCE (TAXES & ESTABLISHMENT) DEPARTMENT
DELHI SECRETARIAT, LEVEL-4-A, I.P. ESTATE, NEW DELHI-110 002**

No.F.1 (13)/P-II/VAT/ACT/2006

Dated:-

To

The Joint Secretary (GAD/Co-ordination),
Govt. of NCT of Delhi,
2nd Level, A-Wing,
Delhi Secretariat,
New Delhi.

Sub: Ordinance For Amendment of The Delhi Value Added Tax Act, 2004-Proposal
Regarding.

Sir,

I am directed to forward herewith two copies of the above Ordinance (English and Hindi version) for publishing in the Delhi Gazette (Part-IV) Extra-Ordinary today itself. It is requested that at least 10 copies of the same may be sent to this department as soon it is received from the press.

Yours Faithfully,

(DALJIT SINGH)

Dy. Secretary Fiance(T&E)

No.F.1 (13)/P-II/VAT/ACT/2006/1698 MH9

Dated:- 20-06-06

Copy forwarded for information and necessary action to:-

1. The Secretary to L.G., Raj Niwas, Delhi-110054.
2. The Under Secretary to Govt. of India, Ministry of Home Affairs, New Delhi.
3. The Secretary to Legislative Assembly, Old Secretariat, Delhi-54.
4. The Secretary to the Chief Minister, Delhi Secretariat, New Delhi.
5. The Pr. Secretary (Finance), Finance Department, Delhi Secretariat, New Delhi.
6. The Commissioner, Value Added Tax, Department of Trade and Taxes, Bikrikar Bhawan, ITO, New Delhi.
7. O.S.D. to Chief Secretary, Delhi Secretariat, New Delhi.
8. Shri N.G. Goswami, Legislative Counsel, Law Department, Delhi Secretariat, New Delhi.
9. P.S. to Secretary (Law, Justice & L.A.), Delhi Secretariat, New Delhi.

(DALJIT SINGH)

Dy. Secretary Fiance(T&E)

Ordinance No. 1 of 2006.

THE DELHI VALUE ADDED TAX (AMENDMENT) ORDINANCE, 2006
AN
ORDINANCE

further to amend the Delhi Value Added Tax Act, 2004 (Delhi Act 3 of 2005)

Promulgated by the Lt. Governor of the National Capital Territory of Delhi in the Fifty-seventh Year of the Republic of India.

Whereas the Legislative Assembly of the National Capital Territory of Delhi is not in session and the Lt. Governor of the National Capital Territory of Delhi is satisfied that the circumstances so exist which render it necessary for him to take immediate action.

Now, therefore, in exercise of the powers conferred by clause (1) of article 239B read with clause (8) of article 239AA of the Constitution, the Lt. Governor of the National Capital Territory of Delhi hereby promulgates the following Ordinance after obtaining the instructions from the President of India in that behalf:-

1. Short title, extent and commencement. - (1) This Ordinance may be called the Delhi Value Added Tax (Amendment) Ordinance, 2006.

(2) It extends to the whole of the National Capital Territory of Delhi.

(3) It shall come into force with immediate effect

2. Amendment of section 2 . - In the Delhi Value Added Tax Act, 2004 (Delhi Act 3 of 2005) , in Section 2, in sub-section (1), in clause (zd), 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 prices of petrol and diesel (including the duties and levies charged thereon by the Central Government) taking effect from the 6th June, 2006 shall not form part of the sale price of petrol and diesel sold on and after the date of the promulgation of this Ordinance till such date as the Government may, by notification in the official Gazette, direct:

Provided further that the first proviso shall not take effect till the benefit is passed on to the consumers.”

B.L. Joshi
(B.L. JOSHI) 20/6/06

Lt. Governor of
National Capital Territory of Delhi

दिल्ली मूल्य संवर्धित कर अधिनियम, 2004
(2005 का दिल्ली अधिनियम 3) का पुनः संशोधन करने के लिये

अध्यादेश
दिल्ली मूल्य संवर्धित कर (संशोधन) अध्यादेश, 2006

भारतीय गणतंत्र के सत्तावनवें वर्ष में राष्ट्रीय राजधानी क्षेत्र, दिल्ली के उपराज्यपाल द्वारा प्रख्यापित किया गया ।

जबकि दिल्ली राष्ट्रीय राजधानी की विधान सभा का सत्र नहीं चल रहा है और राष्ट्रीय राजधानी क्षेत्र, दिल्ली के उपराज्यपाल संतुष्ट हैं कि ऐसी परिस्थितियां विद्यमान हैं जिनके कारण उन्हें तत्काल कार्रवाई करने की आवश्यकता है ।

अतः, अब संविधान के अनुच्छेद 239 कक के खण्ड (8) के साथ पठित अनुच्छेद 239 ख के खण्ड (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए राष्ट्रीय राजधानी क्षेत्र, दिल्ली के उपराज्यपाल इसके द्वारा, इस संबंध में भारत के राष्ट्रपति के अनुदेश प्राप्त करने के उपरान्त, निम्नलिखित अध्यादेश प्रख्यापित करते हैं :-

1. संक्षिप्त शीर्षक, विस्तार एवं प्रारम्भ : (1) इस अध्यादेश को दिल्ली मूल्य संवर्धित कर (संशोधन) अध्यादेश, 2006 कहा जाएगा ।

(2) यह समूचे राष्ट्रीय राजधानी क्षेत्र, दिल्ली में विस्तारित है ।

(3) यह तत्काल प्रभाव से लागू होगा ।

2. धारा 2 का संशोधन : दिल्ली मूल्य संवर्धित कर अधिनियम, 2004 (2005 का दिल्ली अधिनियम 3) की धारा 2 की उपधारा (1) के खण्ड (य घ) के अन्त में आने वाली व्याख्या से पूर्व निम्नलिखित उपबंध सन्निविष्ट किये जायेंगे, अर्थात्:-

“शर्त यह है कि 6 जून, 2006 से प्रभावी हुए पेट्रोल और डीजल के मूल्य (केन्द्रीय सरकार द्वारा उस पर वसूले गये शुल्क तथा लेवी सहित) में हुई बढ़ोत्तरी के बराबर राशि इस अध्यादेश के प्रख्यापित होने की तिथि और बाद में बेचे गये पेट्रोल तथा डीजल के विक्रय मूल्य का, सरकारी राजपत्र में अधिसूचना द्वारा सरकार द्वारा नियत तिथि तक, हिस्सा नहीं होगी ।

आगे शर्त यह है कि प्रथम परन्तुक तब तक प्रभावी नहीं होगा, जब तक उपभोक्ताओं को लाभ न मिल जाये ।”

बी. एम. जोशी
(बी. एल. जोशी) 20/6/06

उपराज्यपाल
राष्ट्रीय राजधानी क्षेत्र, दिल्ली