
Delhi Value Added Tax (Amendment) Act, 2010**12 of 2010****CONTENTS**

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Delhi Value Added Tax (Amendment) Act, 2010**12 of 2010**

Following Act of the Legislative Assembly of the National Capital Territory of Delhi received the assent of the It. Governor of Delhi on 24th December, 2010 and is hereby published for general information :--

1. Short Title, Extent And Commencement :-

- (1) This Act may be called the Delhi Value Added Tax (Amendment) Act, 2010.
- (2) It extends to the whole of the National Capital Territory of Delhi
- (3) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

2. Amendment Of Section 4 :-

In the Delhi vat value added Tax Act, 2004 (Delhi Act 3 of 2005) (here referred to as "the Principal Act), in Section 4 in sub-section (1), in clause (d), in the second provision for. word "four" the word "five" shall be substituted.

3. Amendment Of Section 36A :-

In the Principal A in Section 36A-

- (i) To sub-section (1), the following proviso shall added, namely: -
"Provided that the rate of deduction of tax (shall be 4% in case of contractors not register under this Act.";
- (ii) To sub-section (IA), the following provision shall be inserted,

namely:-

"Provided that the rate of deduction of tax (TDS) shall be 4% in case of sub-contractors not registered under this Act.".

4. Amendment Of Section 81 :-

In the Principal Act. in Section 81, in sub-section (2), to clause (a), the following provision shall be added, namely:-

"Provided that the High Court may entertain an appeal after the expiry of the period of sixty days, if it is satisfied that there was sufficient cause for no filing it within that period.