

**Delhi Value Added Tax (Amendment) Act, 2011****03 of 2011****[21 March 2011]**

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The following Act of the Legislative Assembly of the National Capital Territory of Delhi received the assent of the Lt. Governor of Delhi 25th March, 2011 and is hereby published for general information:-  
(As passed by the Legislative Assembly of the National Capital Territory of Delhi on the 21st March, 2011) An Act further to amend the Delhi Value Added Tax Act, 2004 Be it enacted by the Legislative Assembly of the National Capital Territory of Delhi in the Sixty-Second Year of the Republic of India as follows:-

**1. Short, Title Extent And Commencement :-**

- (1) This Act may be called the Delhi Value Added Tax (Amendment) Act, 2011:
- (2) it extends to the whole of the National Capital Territory of Delhi.
- (3) It shall come into force on the date of its publication in the official Gazette.

**2. Amendment Of Section 74 :-**

In the Delhi Value Added Tax Act, 2004 (Delhi Act 3 of 2005), in Section 74, in Sub-section (10), for the word "six" the word "seven" shall be substituted".