

Delhi Value Added Tax (Amendment) Act, 2012

01 of 2012

CONTENTS

1. Short Title, Extent And Commencement
2. Amendment Of Section 2
3. Amendment Of Section 3
4. Amendment Of Section 28
5. Amendment Of Section 29
6. Amendment Of Section 74
7. Amendment Of Section 81
8. Amendment Of Section 106

Delhi Value Added Tax (Amendment) Act, 2012

01 of 2012

An Act to further 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-third 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, 2012.

(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, except Section 7 of this Act which shall be deemed to come into force with effect from 1st April, 2005.

2. Amendment Of Section 2 :-

In the Delhi Value Added Tax Act, 2004 (Delhi Act 3 of 2005) (hereinafter referred to as the principal Act), in Section 2, in sub-section (1), in clause (zl), for the word "including", the word "excluding" shall be substituted.

3. Amendment Of Section 3 :-

In the principal Act, in Section 3, in sub-section (4), --

(a) for the words "twenty eight", the words "twenty one" shall be substituted;

(b) in the proviso, for the number "28", the number "21" shall be substituted;

4. Amendment Of Section 28 :-

In the principal Act, in Section 28,---

(a) in sub-section (1), for the words "four years", the words "the next financial year" shall be substituted;

(b) in sub-section (2), for the words "four years", the words "the next financial year" shall be substituted.

5. Amendment Of Section 29 :-

In the principal Act, in Section 29, after the second Explanation, the following Explanation shall be inserted, namely:--

"Explanation 3.--For the purposes of this Act, any return having digital signature as defined under clause (p) of sub-section (1) of Section 2 of the Information Technology Act, 2000 (No. 21 of 2000), shall be treated as if the return has been signed as required under this Act".

6. Amendment Of Section 74 :-

In the principal Act, in Section 74. in sub-section (10). for the word "seven", the word "eight" shall be substituted.

7. Amendment Of Section 81 :-

In the Delhi Value Added Tax Act, 2004 (Delhi Act 3 of 2005), in Section 81, in sub-section (2), after the proviso to clause (a), the following proviso shall be inserted, namely:--

"Provided further that the above proviso shall be deemed to have come into force with effect from the First day of April, 2005.".

8. Amendment Of Section 106 :-

In the principal Act, in section 106, after sub-section (3), the following sub-section shall be added and shall be deemed to have been added with effect from the first day of April, 2005, namely:--

"(4) Notwithstanding anything contained in this Act, for the

purpose of the levy, assessment, deemed assessment, reassessment, appeal, revision, review, rectification, reference, registration collection, refund or input or credit of input tax, of allowing benefit of exemption or deferment of tax, imposition of any penalty or of interest or forfeiture of any sum, which relates to any period ending before 1st day of April, 2005 or for any other purpose whatsoever connected with or incidental to any of the purposes aforesaid, and whether or not the tax, penalty, interest or sum forfeited, if any, in relation to such proceedings, is paid before, on or after 1st day of April, 2005, the repealed Act and all rules, regulations, orders, notifications, forms and notices issued thereunder and in force immediately before 1st day of April, 2005 shall continue to have effect as if this Act has not been passed." ."