

Delhi Value Added Tax (Amendment) Act, 2013

01 of 2013

[28 March 2013]

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PREAMBLE 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-fourth 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, 2013.
- (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

(a) Section 12 of this Act shall be deemed to have come into force on the 18th day of June, 2012.

(b) Section 13 of this Act shall be deemed to have come into force on the day of 31st March, 2013.

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),-

(i) in clause (zc), in sub-clause (viii), for the number (ix), the number (vii) and for the word section, the word sub-section, shall respectively be substituted;

(ii) in clause (zd), for sub-clause(v), the following shall be substituted, namely;-

"amount of duties levied or leviable on the goods under the Central Excise Act, 1944 (1 of 1944) or the Customs Act, 1962 (52 of 1962), or the Delhi Excise Act, 2009 (Delhi Act 10 of 2010) whether such duties are payable by the seller or any other person; and"

(iii) in clause (zd), in sub-clause (vii), before the Explanation-1, a Proviso shall be inserted, namely:-

"Provided that where the dealer makes sale of goods imported into the territory of India, the sale price shall be greater of the following:

- (a) the valuable consideration received or receivable by the dealer;
- (b) value determined by the Custom authorities for payment of custom duty at the time of the import of such goods."

3. Amendment Of Section 3 :-

In the principal Act, in section 3, for sub-section (4), the following shall be substituted, namely:-

"(4) The net tax of a dealer shall be paid within twenty one days of the conclusion of each calendar month.

Explanation.- The obligation to pay the tax arises by virtue of this provision and is not dependent on furnishing a return, nor on the issue of a notice of assessment to the dealer."

4. Amendment Of Section 9 :-

In the principal Act, in section 9,-

(i) in sub-section (9), in clause (a), for sub-clause(ii), the following

shall be substituted, namely, -

(ii) "balance 2/3rd of such input tax, in equal proportions, in corresponding tax periods, in two immediately successive financial years:";

(ii) after sub-section (10), the following sub-section, shall be inserted, namely:-

"(11) Subject to sub-section (1), (2) and (3) of this section, the tax credit of goods to be used for sale, as defined in sub-clause (vi) of clause (zc) of sub-section (1) of Section 2 of the Act, shall be allowed as follows:

(a) 1/4th of the input tax on such goods arising in the tax period, in the same tax period;

(b) balance 3/4th of such input tax, in equal proportions, in corresponding tax periods, in three immediately successive financial years."

5. Amendment Of Section 16 :-

In the principal Act, in section 16, in sub-section(1),-

(i) in the first proviso, for the word section, wherever occurring, shall be substituted by the words "sub-section".

(ii) after the proviso, the following proviso, shall be inserted, namely:-

"PROVIDED FURTHER that in case the Government has notified a composition scheme for a class of dealers under sub-section (12) of this Section, such dealers shall not have an option to pay tax under this sub-section."

6. Amendment Of Section 18 :-

In the principal Act, in section 18, in sub-section (2), for the word "ten", the word "twenty" shall be substituted.

7. Amendment Of Section 22 :-

In the principal Act, in section 22, for sub-section (8), the following shall be substituted, namely:-

"(8) The Commissioner shall, at intervals not exceeding three months, host on the departmental website, such particulars as may be prescribed, of registered dealers whose registration has been cancelled."

8. Amendment Of Section 26 :-

In the principal Act, in section 26, -

(i) in sub-section (1), the words "and manner" shall be added in the end.

(ii) sub-section (2) and sub-section (3) shall be omitted.

9. Amendment Of Section 34 :-

In the principal Act, in section 34, in sub-section (1), for clause (a) the following shall be substituted, namely:-

"(a) the end of the year comprising of one or more tax periods for which the person furnished a return under section 26 or 28 of this Act; or"

10. Amendment Of Section 36A :-

In the principal Act, in section 36A,-

(i) in sub-section (1), the following proviso shall be inserted, namely:-

"PROVIDED that the rate of deduction of tax(TDS) shall be 6% in case of contractors not registered under this Act.".

(ii) in sub-section (1A), the following proviso shall be inserted, namely: -

"PROVIDED that the rate of deduction of tax (TDS) shall be 6% in case of sub-contractors not registered under this Act.".

11. Amendment Of Section 44 :-

In the principal Act, in section 44, in sub-section (2), in clause (b), after the words "Deputy Commissioner of Value Added Tax", the words "and the Assistant Commissioner of Value Added Tax" shall be inserted.

12. Amendment Of Section 58A :-

In the principal Act, in section 58A,-

(i) for sub-section (2), the following shall be substituted, namely: -

"(2) The provision of sub-section (1) shall have effect notwithstanding that the accounts of the dealer have been audited under any other provision of this Act or any other law for the time being in force or otherwise."

(ii) for sub-section (4), the following shall be substituted, namely: -

"(4) The expenses of, and incidental to, the examination and audit of records under sub-section (1), (including the remuneration of the accountant or a panel of accountants or professional or panel of

professionals) shall be determined and paid by the Commissioner and that determination shall be final".

13. Amendment Of Section 74 :-

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

14. Amendment Of Section 86 :-

In the principal Act, in section 86, for sub-section (18), the following shall be substituted, namely.-

"(18) If, any dealer fails to comply with the provisions of section 49 of this Act, the dealer shall be liable to pay, by way of penalty, a sum equal to one percent of his turnover or a sum of one lakh rupees, whichever is less."

15. Amendment Of Section 87 :-

In the principal Act, in section 87, after sub-section (5), the following sub-section, shall be inserted, namely:-

"(6) If-

(a) a person is liable to pay penalty under section 86 of this Act; and

(b) the person voluntarily discloses to the Commissioner, in writing, the existence of the tax deficiency, during the course of proceedings under section 60; and

(c) makes payment of such tax deficiency within three working days of the conclusion of the said proceedings; the amount of the penalty otherwise due, against the admitted and paid tax, shall be reduced by eighty per cent."