

**Delhi Value Added Tax (Second Amendment) Act, 2011****08 of 2011****[17 September 2011]**

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**Delhi Value Added Tax (Second Amendment) Act, 2011****08 of 2011****[17 September 2011]**

An Act to further amend the Delhi Value Added Tax Act, 2004 BE it enacted by this 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 (Second Amendment) Act, 2011.

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

(3) Save as otherwise provided, it shall come into force on such as the Government may, by notification in the official Gazette, appoint.

**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 (zd), after sub-clause (vii) and before the Explanation occurring at the end thereof, the following provisions shall be inserted, namely;

"PROVIDED that amount equal to the increase in the price of diesel

(HSD) (including the duty and levies charged thereon by the Central Government) taking effect from 25th June, 2011 shall not form part of the sale price of diesel (HSD) sold on or after the date of the commencement of the Delhi Value Added Tax (Second Amendment) Act, 2011 till such date as the Government may, by notification in the official Gazette, direct or if the price of diesel (HSD) falls below the sale price to 25th June, 2011, whichever is earlier :

PROVIDED further that if the price of diesel (HSD) further increase from the level of the price as on 25th June, 2011 the first proviso shall not have any effect on such further increases:

PROVIDED also that if the price of diesel (HSD) declines but remains above the price prevailing prior to 25th June, 2011, the first proviso shall have effect to the extent of the remaining increase.

PROVIDED also that the first proviso shall not take effect till the benefit is passed on to the consumers."

### **3. Amendment Of Section 4 :-**

In the principal Act, in Section 4 in sub-section (1)-

(I) the proviso to clause (b) shall be omitted;

(ii) in the first proviso to clause (d), for the word "four", the word "five" shall be substituted.

### **4. Amendment Of Section 9 :-**

In the principal Act, section 9, in sub-section (1), for the words " to extent of proportion of the goods which have been put to sale", the words "where the purchase arises" shall be substituted

### **5. Amendment Of Section 74 :-**

In the principal Act, in section 74, in sub-section (1), after the second proviso, the following proviso shall be inserted, namely:-

"PROVIDED also that the Commissioner may, after giving to the an opportunity of being heard, may direct the dealer to deposit an amount deemed reasonable, out of the amount under dispute, before such objection is entertained.