# (TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE - EXTRAORDINARY) GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI FINANCE (REVENUE I) DEPARTMENT DELHI SACHIVALAYA, I.P.ESTATE, NEW DELHI-110002

No.F.3(29)/Fin(Rev-I)/2015-2016/dsvi/93

dated 8 03 2016

## **NOTIFICATION**

No.F.3(29)/Fin(Rev-I)/2015-2016 .\_ Whereas the Lt. Governor of the National Capital Territory of Delhi is of the opinion that it is expedient in the interest of general public so to do.

Now, therefore, in exercise of the powers conferred by sub-section (12) of section 16 of the Delhi Value Added Tax Act, 2004 (Delhi Act 3 of 2005), (hereinafter referred to as "the Act"), the Lt. Governor of the National Capital Territory of Delhi, subject to the conditions specified in column (3) against the classes of dealers specified in column (1) of the Table below, and other general conditions as prescribed in this notification, hereby, provides for the scheme of composition of tax payable by the said dealers as specified in column (2) of the said Table, namely:-

TABLE

1711	21.1 1 1	IABLE	
Elig	ible class or classes of	Composition	Conditions
	dealers	Amount	
	1	2	3
	ery registered dealer	Five percent of	(1) The dealer shall, -
the well	ose turnover during preceding year as ll as the expected mover during the	the entire turn- over	(a) not be eligible for making purchases from or procuring goods from or making sales to or making supplies to any place outside Delhi;
exc and any	rent year does not seed fifty lakh rupees who is not making sales other than that		(b) not be eligible for making purchases from a person who is not registered under the Act except in the case of goods specified in the First Schedule;
non	ready to eat foods and a-alcoholic beverages		(c) not be eligible to claim tax credit under section 9 of the Act;
snac	uding cooked food, cks, sweets,		(d) not calculate his net tax under section 11 of the Act;
drin	ouries, juices, aerated lks, tea and coffee served in or catered		(e) not collect any amount by way of tax under the Act;
	oors or outdoors by		(f) not be entitled to issue 'Tax Invoices'; and
swe club othe Provi of	et-stalls, sweet shops, os, caterers and any er eating houses: ided that the condition turnover during eding year shall not		(g) continue to retain the original copies of all tax invoices and all retail invoices for all his purchases and copies of all retail invoices issued by him in respect of his sales as required under section 48 of the Act.
apply	to a dealer who nences his business g the current year.		(2) A dealer who is paying tax under section 3 of the Act, can opt for payment of tax under this scheme by filing an application in Form RH 01 appended to this notification within a period of thirty days from the first day of the year with effect from which composition is opted.

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- (3) A dealer applying for a fresh registration can also opt for this scheme by filing application in Form RH 01 appended to this notification alongwith his registration application in Form DVAT 04.
- (4) A dealer opting to pay tax under this scheme shall pay tax, at the rates specified in section 4 of the Act, on the value of the opening stock held by him on the first day from which he opts for this scheme and shall furnish the details of such opening stock in Form RH 02 appended to this notification along with proof of payment of due tax in Form DVAT 20, with his application in Form RH 01.
- (5) Once a dealer has opted to pay tax under this scheme, he shall, except under the circumstances described at Sl. No. (6) below, hot be eligible to withdraw his option before the end of the year for which opted to pay tax under this scheme.
- (6) A dealer who, having opted to pay tax under this scheme for a particular year, does not intend to opt for payment of tax under this scheme for the following year, shall, subject to the conditions contained in section 20 of the Act in so far as they are applicable and further subject to furnishing of intimation regarding withdrawal from this scheme in form RH 03 within thirty days from the end of the year for which opted to pay tax under this scheme, be eligible to claim credit of tax paid on the opening stock held by him on the first day of said following year.

<u>General conditions</u>: (1) All the provisions of the Act and the rules made thereunder which are not contrary to this scheme shall apply to every dealer opting to pay tax under the scheme.

- (2) The tax period for the dealers opting to pay tax under this scheme shall be a quarter unless otherwise prescribed by the Commissioner for a dealer or class of dealers.
- (3) In view of the second proviso to sub-section (1) of section 16 of the Act a dealer who has already opted for composition scheme as per sub-sections (1) to (11) of section 16 and who is covered under the class of dealers described in coloumn 1 of the above table, shall mandatorily withdraw from the composition scheme with effect from 1<sup>st</sup> April, 2016 by filing application in Form DVAT 03 upto 30<sup>th</sup> April, 2016. However, such dealers can opt for composition under this scheme as per the procedure explained above.
- (4) Notwithstanding anything contained in this notification, the Commissioner may notify, by a special or general order, that any or all of the forms appended to this notification shall be filed online.

- (5) Tax paid by a dealer under this scheme shall not be adjusted at any stage against the liability of the dealer to pay tax under section 3 of the Act for any period other than the period for which the dealer was eligible for paying tax under this scheme.
- (6) If the turnover of a dealer who opted to pay tax under this scheme exceeds fifty lakh rupees at any time during the year for which so opted, he shall be liable to pay tax under section 3 of the Act on and from the date his turnover exceeds fifty lakh rupees and he shall, subject to the conditions contained in section 20 of the Act in so far as they applicable and further subject to furnishing the intimation in Form RH 03 within seven days from the date on which turnover exceeded fifty lakh rupees, be entitled to claim credit of the input tax paid on opening stock held by him in Delhi on such day.
- (7) A dealer who has opted to pay tax under this scheme and has defaulted to furnish the returns for two consecutive tax periods by the prescribed due dates shall, with effect from the first day of the tax period immediately next to the latter tax period in respect of which the default has been committed—
- (i) cease to be liable to pay tax under this scheme,
- (ii) be liable to pay tax under section 3 of the Act.

Such a dealer shall, subject to the conditions contained in section 20 of the Act in so far as they applicable and further subject to furnishing the intimation in Form RH 03 within seven days after the end of due date prescribed for filing of return for the latter tax period in respect of which the default has been committed, be eligible to claim credit of the tax paid under this Act on the opening stock held by him in Delhi on the first day of the tax period immediately next to the latter tax period in respect of which the default has been committed.

(8) In case a dealer has opted for this scheme but has failed to comply with the conditions specified therein or who, at any later stage, is found not eligible for having opted this scheme, all the provisions of the Act including the liability to pay tax under section 3, along with interest due for delay, if any, shall apply *mutatis mutandi* as if the dealer has never opted for this scheme.

This notification shall come into force with effect from the 1st day of April, 2016.

## Department of Trade and Taxes Government of NCT of Delhi

#### FORM RH01

[See notification under section 16(12)]

Application Form for opting Composition by an eligible dealer engaged in making sales of restaurant and halwai items under the scheme as notified by Government under sub-section
. (12) of section 16

			*Wa	rd No.			
1. TIN							
2. Full Name of Applicant Dealer							
3. Full Address of Dealer							
4. Year for which the composition scheme is thereinafter referred to as "current year"	s sought*			-			
5. Turnover in the preceding year	(Rs.)		.				
6. Estimated Turnover in the current year	(Rs.)						
7. Tax payable on opening stock held on the first Fair market value* or Purchase Value of opening stock (whichever is higher) (Rs	the	ffect fro		heme is b ayable (F		ted	
					T		
3. Details of Tax paid as per the details at (7)	above						
Description	Details						
(i) Amount of tax paid* (Rs.)							
(ii) Date of Deposit		1		/			1
	dd		mm		уууу		
(iii) Challan No. if any							
* Please attach original challan / proof of de	posit)						

Name and signature of applicant / authorized signatory

9. Verificate I/We	t the informa	tion given hereinabov I nothing has been con	e is true and correct	is true and correct to				y solemnly affirm and o the best of my/our				
Signature o	of Authorised	Signatory										
Full Name Designation		niddle, surname)										
Place				T				T	T			
Date	Day	Month	Year									

Department of Trade and Taxes Government of NCT of Delhi

#### FORM RH02

[See notification under section 16(12)]

# Statement of opening stock held on the first day of the year from which composition is to be opted

3. Total with e 4. Detai Table S.No.	Name of Busines Value of the St ffect from which ls of Stock purch Description of	ock as on fi h compositionases (as per	on scheme		
with e 4. Detai  Table  S.No.	ffect from which is of Stock purch Description of	h compositionases (as per	on scheme		
4. Detai Table S.No.	ls of Stock purch	nases (as per			
Table S.No.	Description of				
11/11 6-20 CAVAVA (15.01.10)		Quantit			
	goods	Quantity	Purchase Value	Rate of tax	Tax payable
	ve table can be p	repared and	attached with	the form as po	er the requiremen
	ion of Details				
Further ce	rtified that the	particulars in	d correct to to	he best of my	all the above y/our knowledge ect version of the
document Added Ta	s, which are in a x Department on	ny/our posse demand.	ession and car	be produced	before the Value
Signature	of the dealer				
Name:					
Address:					
Date:					
Date:					

# Department of Trade and Taxes Government of NCT of Delhi

#### FORM RH03

[See notification under section 16(12)]

Intimation regarding withdrawal by a dealer engaged in sales of restaurant and halwai items from Composition scheme as notified by Government under sub-section (12) of section 16

					Ward N	0.
1. 7	IN					
2. Dea	Full Name	of Applica	nt			
3. 1	Full Addres	ss of Deale	or			
	Year with	h effect	from which	withdrawal		
her		ferred to as	"current year"	,		
5. T	urnover in	the preced	ing year			,
6. R	Reasons for position so	withdraw heme	al from			
7. D	etails of in	put tax cre	edit sought on o	nening stock		
S. No	Tax Invoice date	Tax Invoice No.	Supplier TIN No. under the Act	Purchase Price of unsold stock(Rs.)	Rate of tax (%)	Input Tax (Rs.)
			Total			

	8. Verification hereby solemnly affirm and	
	I/We nereby solemnly arithm and	
	declare that the information given hereinabove is true and correct to the best of	/
	my/our knowledge and belief and nothing has been concealed therefrom.	
		1
	Signature of Authorized Signatory	
	Full Name (first name, middle, surname)	
	Designation	
	Name	
	Date / / / /	
	December and in the name of	
	By order and in the name of the Lt. Governor of the	
	National Capital Territory of Delhi,	
	of Denn,	
	(A.K. Singh)	
	Dy. Secretary, Finance (VI)	
No.F	.3(29)/Fin(Rev-I)/2015-2016/dsvi/93 dated 8 03 2016	
Copy	forwarded for information to:-	
1.	The Principal Secretary (GAD), Government of NCT of Delhi in duplicate with the request	
	to publish the notification in Delhi Gazette Pau-IV (Extraordinary) in today's date.	
2.	The Principal Secretary (Finance), Government of NCT of Delhi, Delhi Sachivalaya, New	
	Delhi.	
3.	Pr. Secy(Law), Government of NCT of Delhi, Delhi Sachivalaya, I,P. Estate, New Delhi	
4.	Secretary to the Hon'ble Lieutenant Governor, Delhi Secretary to the Hon'ble Lieutenant Governor, Delhi Delhi Sachiyalaya	
5.	Secretary to the Hon'ble Chief Minister, Government of NCT of Delhi, Delhi Sachivalaya,	
	New Delhi	
6.	The Commissioner, Value Added Tax, Vyapar Bhawan, I.P. Estate, New Delhi. The Secretary to Finance Minister, Govt. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate,	
7.		
	New Delhi	
8.	The P.A. to Leader of Opposition, 29, Delhi Legislative Assembly, Old Sectt. Delhi.  OSD to Chief Secretary, Government of NCT of Delhi, Delhi Sachivalaya, I,P. Estate,	
9.		
	New Delhi The Registrar, Delhi Value Added Tax Appellate Tribunal, Vyapar Bhawan, I.P. Estate,	
10.		
/	New Delhi VAT Officer (Policy), Department of Trade and Taxes, Government of NCT of Delhi,	
X1.	VAI Officer (Policy), Department of Trade and Taxes, Government of Trade	
	Vyapar Bhawan, New Delhi.	
12.	Guard File.	
.13.	Website (A.K.SINGH)	
	Dy. Secretary VI (Finance)	