

(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(2)Fin(Rev-I)/2014-2015/DS-VI/784

Dated 07/08/2014

NOTIFICATION

No. F.3(2)Fin(Rev-I)/2014-2015.- In exercise of the powers conferred by sub-sections 3 and 4 of section 13 of the Central Sales Tax Act, 1956 (74 of 1956), the Lt. Governor of the National Capital Territory of Delhi, hereby, makes the following rules further to amend the Central Sales Tax (Delhi) Rules, 2005, namely:

1. Short title and commencement.- (1) These rules may be called the Central Sales Tax (Delhi) Amendment Rules, 2014.

(2) They shall come into force on the date of their publication in the Delhi Gazette.

2. Insertion of Rule 10B and 10C- In the Central Sale Tax (Delhi) Rules, 2005, (hereinafter referred to as the said rules), after rule 10A, the following shall be inserted, namely:-

“10B- Application for Refund.- (1) Application for refund arising out of a judgment of a Court or Tribunal or Value Added Tax authorities shall be filed in Form 12. A certified copy of such judgment or order shall be attached with the refund claim.

(2) The application for refund shall be processed in the manner prescribed under the Delhi Value Added Tax Act, 2004 and rules framed thereunder.

10C- Making of payment of tax, interest or penalty etc.-Payment of tax, interest, penalty or any other amount due under the Central Sales Tax Act, 1956 or rules framed thereunder shall be made in Form 13 in the manner prescribed under the Delhi Value Added Tax Act, 2004 and rules framed there under.”

3. Insertion of Form 12 and 13 – In the said rules, in forms appended thereto after Form 11, the following Form shall be inserted, namely:-

Part B – (Copy to be sent to the Value Added Tax Authority by the Treasury)

Reserve Bank of India /
State Bank of India/other Public Sector Banks
at..... (Branch)
for the period fromto.....

Credited: Consolidated Fund of NCT of Delhi

Head: 0040, Sales Tax Receipts – Central Sales Tax

1. Registration No. (TIN)																				
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2. Full Name of Dealer																				

3. Dealer's address	Building Name/ Number																			
	Area/ Road																			
	Locality/ Market																			
	Pin Code																			

4. Payment on account of	Amount (Rs.)									
(i) Tax										
(ii) Interest										
(iii) Penalty										
(iv) Others										
Total										

Total amount paid (in words) : Rupees _____

Signature of depositor	_____
Name	_____
Designation / Status (Eg. Manager, Partner, etc.)	_____
Date (mm/dd/yy)	_____/_____/_____

FOR USE IN TREASURY

Received payment of Rs.....(Rupees.....)

Date of entry.....

SEAL

TREASURY

ACCOUNTANT

Part C-(Copy to be attached by the dealer alongwith return/application)

Reserve Bank of India /
State Bank of India/other Public Sector Banks
at..... (Branch)
for the period fromto.....

Credited: Consolidated Fund of NCT of Delhi

Head: 0040, Sales Tax Receipts – Central Sales Tax

1. Registration No. (TIN)																				
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2. Full Name of Dealer																				

3. Dealer's address	Building Name/ Number																			
	Area/ Road																			
	Locality/ Market																			
	Pin Code																			

4. Payment on account of	Amount (Rs.)									
(i) Tax										
(ii) Interest										
(iii) Penalty										
(iv) Others										
Total										

Total amount paid (in words) : Rupees _____

Signature of depositor	_____
Name	_____
Designation / Status (Eg. Manager, Partner, etc.)	_____
Date (mm/dd/yy)	_____/_____/_____

FOR USE IN TREASURY

Received payment of Rs.....(Rupees.....)

Date of entry.....

SEAL

TREASURY

ACCOUNTANT

(Part D – Copy to be retained by the dealer)

Reserve Bank of India /
State Bank of India/other Public Sector Banks

at..... (Branch)

for the period fromto.....

Credited: Consolidated Fund of NCT of Delhi

Head: 0040, Sales Tax Receipts – Central Sales Tax

1. Registration No. (TIN)																				
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2. Full Name of Dealer																				
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3. Dealer's address	Building Name/ Number																			
	Area/ Road																			
	Locality/ Market																			
	Pin Code																			

4. Payment on account of	Amount (Rs.)									
(i) Tax										
(ii) Interest										
(iii) Penalty										
(iv) Others										
Total										

Total amount paid (in words) : Rupees _____

Signature of depositor	_____
Name	_____
Designation / Status (Eg. Manager, Partner, etc.)	_____
Date (mm/dd/yy)	_____/_____/_____

FOR USE IN TREASURY

Received payment of Rs.....(Rupees.....)

Date of entry.....

TREASURY

SEAL

ACCOUNTANT

By order and in the name of the Lt. Governor
of the National Capital Territory of Delhi,

(Ravinder Kumar)
Dy. Secretary VI (Finance)

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 Part-IV (extraordinary) in today's date.
2. The Principal Secretary to the Hon'ble Lieutenant Governor, Delhi.
3. The Principal Secretary (Finance), Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
4. The Commissioner, Value Added Tax, Vyapar Bhawan, I.P. Estate, New Delhi.
5. The Additional Secretary (Law), Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
6. OSD to Chief Secretary, Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
7. The Registrar, Delhi Value Added Tax Appellate Tribunal, Vyapar Bhawan, I.P. Estate, New Delhi.
8. VAT Officer (Policy), Department of Trade and Taxes, Government of NCT of Delhi, Vyapar Bhawan, New Delhi.
9. VATO (Systems).
10. Guard File.
11. Website.

(Ravinder Kumar)
Dy. Secretary VI (Finance)

