

**GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI**  
**(DEPARTMENT OF LAW, JUSTICE & LEGISLATIVE AFFAIRS)**  
**8<sup>TH</sup> LEVEL, C-WING, DELHI SECRETARIAT, NEW DELHI**

No. F.14(2)/LA-2015/cons2law/40-54  
To

Dated the 30<sup>th</sup> March, 2015

The Special Secretary (GAD),  
General Administration Department,  
Government of NCT of Delhi  
2<sup>nd</sup> Level, A-Wing,  
Delhi Secretariat,  
New Delhi.

**Sub: Gazette Notification of the Delhi Value Added Tax (1<sup>st</sup> Amendment) Act, 2015  
(Delhi Act 03 of 2015)**

Sir,

I am directed to forward herewith two copies of the subject cited notification (English and Hindi versions) for publishing in the Delhi Gazette (Part-IV)-Extra-Ordinary today itself. It is requested that at least 10 Gazette copies of the same may be sent to this Department as soon as received from the press.

Yours faithfully,

Encl: As above

*MB*  
(Mani Bhushn Malhotra)  
Dy. Secretary (Law, Justice & L.A.)

No. F.14(2)/LA-2015/cons2law/

Dated the 30<sup>th</sup> March, 2015

Copy, together with the copy of enclosures, forwarded for information and necessary action to:-

1. The Secretary, Government of India, Ministry of Home Affairs, New Delhi-110001 (with 5 copies).
2. The Joint Secretary & Legislative Counsel, Government of India, Ministry of Law & Justice, Legislative Department (Correction Cell), Shastri Bhawan, New Delhi-110001 (with 2 copies).
3. The Pr. Secretary to Lieutenant Governor, Delhi, Raj Niwas, Delhi-110054.
4. The Pr. Secretary to Chief Minister, Govt. of NCT of Delhi, Delhi Secretariat, New Delhi-110002.
5. The Pr. Secretary (Finance), Govt. of NCT of Delhi, Delhi Secretariat, New Delhi-110002.
6. The Commissioner (T&T), Govt. of NCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-110002.
7. The OSD to Chief Secretary, Govt. of NCT of Delhi, Delhi Secretariat, New Delhi-110002.
8. The Secretary (LA), Delhi Legislative Assembly Secretariat, Old Secretariat, Delhi-110054.
9. Guard file.

*MB*  
(Mani Bhushn Malhotra)  
Dy. Secretary (Law, Justice & L.A.)

*Please place  
the notification on  
website of the dept*

*Programmer (EDP)  
Ac (Systems)*

*6-1  
it/115  
Ac (Policy)*

*11/27/15  
Ap (shw)*



(TO BE PUBLISHED IN PART -IV OF THE DELHI GAZETTE EXTRAORDINARY)  
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
(DEPARTMENT OF LAW, JUSTICE AND LEGISLATIVE AFFAIRS)  
8<sup>TH</sup> LEVEL, C-WING, DELHI SECRETARIAT, NEW DELHI

No. F.14(2)/LA-2015/ cons2law/ 40-54

Dated 30<sup>th</sup> March, 2015

NOTIFICATION

NO. F.14(2)/LA-2015/ cons2law/ -. The following Act of the Legislative Assembly of the National Capital Territory of Delhi received the assent of the Lt. Governor of Delhi on the 27<sup>th</sup> March, 2015 and is hereby published for general information:-

**“THE DELHI VALUE ADDED TAX (1<sup>ST</sup> AMENDMENT) ACT, 2015  
(DELHI ACT 03 OF 2015)**

(As passed by the Legislative Assembly of the National Capital Territory of Delhi on the 25<sup>th</sup> March, 2015)

[27<sup>th</sup> March, 2015]

An Act to further amend the Delhi Value Added Tax Act, 2004 (3 of 2005).

BE it enacted by the Legislative Assembly of the National Capital Territory of Delhi in the Sixty-sixth year of the Republic of India as follows:-

1. **Short title, extent and commencement.**- (i) This Act may be called the Delhi Value Added Tax (1st Amendment) Act, 2015.

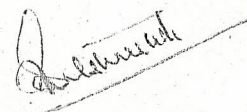
(ii) It extends to the whole of the National Capital Territory of Delhi.

(iii) It shall come into force on such date as the Government may, by notification in the official Gazette, appoint.

2. **Amendment of section 11-** In the principal Act, in section 11, in sub-section (2), for the clause (b) and the explanations appended thereto, the following clause and explanations shall be substituted, namely:-

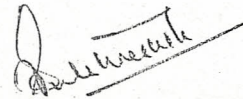
“(b) be entitled to carry forward the amount remaining after application under sub-section (2)(a) to next calendar month or tax period, as the case may be, or to claim a refund of the amount remaining after application under sub-section (2)(a) at the end of a tax period and the Commissioner shall deal with the refund claim in the manner described in section 38 and section 39 of this Act.

*Explanation-1.* Refund can be claimed at the end of a tax period only.



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*Explanation-2. Excess payment made inadvertently shall also be treated as credit in a month or tax period as the case may be".*



(DR. SAURABH KULSHRESHTHA)  
Addl. Secretary (Law, Justice & L.A.)