

BILL NO 13 OF 2006

THE DELHI VALUE ADDED TAX (AMENDMENT) BILL, 2006



**(As passed by the Legislative Assembly of the
National Capital Territory of Delhi on 8th November 2006)**

THE DELHI VALUE ADDED TAX (AMENDMENT) BILL, 2006
A
BILL

further to amend the Delhi Value Added Tax Act, 2004

BE it enacted by the Legislative Assembly of the National Capital Territory of Delhi in the Fifty-seventh 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, 2006.
 - (2) It extends to the whole of the National Capital Territory of Delhi.
 - (3) It shall be deemed to have come into force with effect from the 20th day of June, 2006.
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), before the Explanation occurring at the end thereof, the following provisos shall be inserted, namely -

"Provided that an amount equal to increase in the prices of petrol and diesel (including the duties and levies charged thereon by the Central Government) taking effect from the 6th June, 2006 shall not form part of the sale price of petrol and diesel sold on and after the date of the commencement of the Delhi Value Added Tax (Amendment) Act, 2006 till such date as the Government may, by notification in the official Gazette, direct:


Provided further that the first proviso shall not take effect till the benefit is passed on to the consumer."

3. **Repeal and Savings.** - (1) The Delhi Value Added Tax (Amendment) Ordinance, 2006 (Delhi Ordinance 1 of 2006) is hereby repealed.
- (2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act as amended by this Act.



This Bill has been passed by the Legislative Assembly of the National Capital Territory of Delhi on the 8th November 2006.

DELHI
Dated the November 2006.



(CH. PREM SINGH)

Speaker,
Legislative Assembly of the National
Capital Territory of Delhi.

