

DELHI VALUE ADDED TAX ACT, 2004

(Delhi Act 3 of 2005)

As passed by the Legislative Assembly of the National Capital Territory of Delhi on the 22nd December 2004 and received the assent of the President of India on 15th February 2005

The Act has come into force with effect from 1st April 2005 vide Notification No. F.101(318)/2005-Fin.(A/Cs)(i)/8581, dated 30th March 2005

(As amended by the Delhi Value Added Tax (Amendment) Act, 2005 (Delhi Act 1 of 2005), which came into effect from 1st April, 2005 vide Notification No. F.101 (318)/2005-Fin.(A/Cs)(ii)/8592, dated 30th March 2005 and subsequent amendments

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to consolidate and amend the law relating to levy of tax on sale of goods, tax on transfer of property involved in execution of works contracts, tax on transfer of right to use goods and tax on entry of motor vehicles by way of introducing a value added tax regime in the local areas of the National Capital Territory of Delhi.

BE it enacted by the Legislative Assembly of the National Capital Territory of Delhi in the Fifty-fifth Year of the Republic of India as follows:-