

**(TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE EXTRAORDINARY)**  
**GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI**  
**DEPARTMENT OF TRADE AND TAXES**  
**VYAPAR BHAWAN, I.P.ESTATE: NEW DELHI-110 002.**

No.F.3(356)/Policy/VAT/2013/412-423

Dated: 11/07/2013

**NOTIFICATION**

In exercise of the powers conferred under sub section (7) of section 50 of Delhi Value Added Tax Act, 2004 (hereinafter called the 'Act') I, Prashant Goyal, Commissioner, Value Added Tax, do hereby specify, the dealers who have elected to pay tax under section 16 of the Act, that the retail invoice issued under sub section (4) of Section 50 of the Act, besides containing the particulars as specified in sub section (5) of Section 50 of the Act, henceforth shall also contain the following words at the top of the invoice:

"Composition Dealer"  
(Not eligible to charge VAT on Bill)

This notification shall come into force with immediate effect.

**(Prashant Goyal)**  
**Commissioner, Value Added Tax**

No.F.3(356)/Policy/VAT/2013/ 412-423

Dated: 11/07/2013

Copy forwarded for information and necessary action to:-

1. The Principal Secretary (Finance), Finance Department, Govt. of NCT of Delhi, Delhi Sachivalaya, New Delhi-02.
2. The Principal Secretary (GAD), Govt. of NCT of Delhi, Delhi Sachivalaya. New Delhi one spare copy for publication in Delhi Gazette Part-IV(extraordinary) in today's date.
3. The Principal Secretary to the Hon'ble Chief Minister, Govt. of NCT of Delhi, Delhi Sachivalaya, New Delhi-02.
4. All Special/Addl./Joint Commissioners, Department of Trade & Taxes, Vyapar Bhawan, I.P.Estate, New Delhi.
5. The Addl.Commissioner (PR), Department of Trade & Taxes, Vyapar Bhawan,, I.P.Estate, New Delhi to arrange to give wide publicity to this notification.
6. The Deputy Director (Policy), Department of Trade & Taxes, Vyapar Bhawan, I.P.Estate, New Delhi.
7. The Programmer(EDP), Department of Trade & Taxes, Vyapar Bhawan, I.P.Estate, New Delhi to upload the Notification on the website of the Department.

8. The Registrar, VAT Appellate Tribunal, Department of Trade & Taxes, Vyapar Bhawan, I.P.Estate, New Delhi.
9. The President/Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P.Estate, New Delhi.
10. All VATOs/AVATOs Department of Trade & Taxes, Vyapar Bhawan, I.P.Estate, New Delhi through their Zonal Incharge.
11. P.S to the Commissioner, Department of Trade & Taxes, Vyapar Bhawan, I.P.Estate, New Delhi.
12. Guard File.

**(T.C.Sharma)**  
**Value Added Tax Officer (Policy)**