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OFFICE OF THE COMMISSIONER
DEPARTMENT OF TRADE AND TAXES
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
3rd FLOOR, VYAPAR BHAWAN, I.P.ESTATE, NEW DELHI-110002

No: SPL.ZONE/2013-14 / 296-321

Dated: 02/12/14

Subject : Deduction of tax at sources i.e. TDS (VAT) by Govt. and Govt. Depts.
Undertakings/ Authorities/ Boards on Works Contracts-Reg.

Reference is invited to the Circular No.F.3(10)/Fom (Rev-1)/2012-13/DS VI/49-56 dated 17/01/13 from the Pr. Secretary (Fin.), No.F.4/PA/SPL ZONE/T&T/2012/509-550 dated 05/12/12 of the Commissioner, VAT, Govt. of NCT of Delhi and other letters on the above captioned subject. Vide the circulars under reference, all the Govt. and Govt. Departments/ Boards Undertakings / Authorities awarding the Works Contracts were informed about their obligation with regard to Deduction of Tax at Source "VAT TDS" on all the Works Contracts awarded by them exceeding the value of Rs.20,000/-. The TDS is to be deducted at the time of credit of payment whether in cash or any other mode to the account of the contractor.

Further, through a no of workshops organized by the Deptt. Of Trade & Taxes at Vyapar Bhawan, I.P.Estate New Delhi & at Auditorium, Delhi Secretariat for all Govt. Departments/ undertakings / Authorities/ Boards on Works Contracts including yours, it was explained and emphasised that the VAT TDS deduction by the agencies awarding the contract (Contractees) should be made @4% from the contractors registered with VAT Department, Delhi and @6% from unregistered contractors/ contractors from outside Delhi. The VAT TDS so deducted should be remitted to this deptt under the TAN allotted to the Govt. Departments/bodies /authorities /undertakings etc. by the VAT Department, Delhi.

While going through the DVAT-48 filed by your respective Divisions (Building / Flyover / Maintenance etc. etc.), it is observed that some of the officers, authorised to make the payments/ deductions, are still found to be deducting inappropriate VAT TDS at variable rates i.e. @2%/2.5%/3%/4% & 6% etc. instead of 4%/6% as given above.

It is, therefore, requested that the concerned officers/officials of your organization/ department/body may accordingly be instructed to ensure that the TDS (VAT) is deducted at the appropriate rate and deposited with this department within the stipulated time.

Pl. circulate
22/12/14

(Sanjeev Khirwar)
Commissioner, Value Added Tax

Copy to :

1. Principal Secretary, PWD, GNCTD, Delhi Sectt., New Delhi.
2. Principal Secretary, Power, GNCTD, Delhi Sectt., New Delhi.
3. Pr. Secretary, Development, GNCTD

Ch. Aggarwal

1326/ACETTS
29/12/14

4. Pr. Secretary, Irrigation and Flood, Flood Control Deptt., Delhi.
- ✓ 5. Principal Secretary, TTE/Higher Education, GNCTD
6. Secretary, Urban Development & Director (Local Bodies), GNCTD, Delhi.
7. Secretary, GAD/Health and Family Welfare/Environemt and Forest, Delhi Sectt., New Delhi.
8. Engineer-in-Chief, PWD, PWD HQ., I. P. Estate, New Delhi.
9. Vice Chairman, DDA, Vikas Sadan, New Delhi.
10. Director General, CPWD, Nirman Bhawan, New Delhi.
11. Commissioner, Transport, GNCTD, Delhi.
12. Chairperson, NDMC.,
13. Commissioner, South Delhi MC/North Delhi MC/East Delhi MC/West Delhi MC
14. CEO, Delhi Jal Board, Jhandewalan, New Delhi.
15. Director, Directorate of Education, GNCTD, Old Sectt., Delhi.
16. Managing Director, DSIIDC Ltd.
17. Managing Director, DTTDC Ltd.,
18. CEO, Delhi Urban Shelter Impr. Board, I. P. Estate, New Delhi
19. CMD, DTC, I. P. Estate, New Delhi.
20. Managing Director, DT &TDC Ltd., New Delhi.
21. CMD DTL/DPCL
22. Registrar Cooperative Societies, Parliament St., New Delhi.
23. Divisional Manager, Northern Rly., Baroda House, New Delhi.
24. All HODs Central/State Govts./Hospitals
25. HQ, Chief Engineer, Delhi Zone, Gopinath Bazar, Delhi Cantt., N. Delhi-110010

C. Arvind

(C. Arvind)
Addl. Commissioner (Spl. Zone)

RL I - 230

28/1/15

577/PA/Dir
30-1-15

**DIRECTORATE OF HEALTH SERVICES
GOVT. OF NCT OF DELHI
F-17, KARKARDOOMA, DELHI - 32
(DGEHS CELL)**

482/AS
2/2/15

No. F.25 (III) /DGEHS/DHS/Hearing Aids/192/2011/ 11136-353

Dated: 19/1/2015

CORRIGENDUM TO OM dated 24/05/2012

It is for information to all concerned that with reference to the DGEHS Office Memorandum dated 24/05/2012, regarding revision of rates of hearing aids communicated by CGHS vide O.M. No. S.140 25/10/2002/MS dated 21/03/2012 have been adopted for DGEHS beneficiaries w.e.f. the date of issue of these CGHS office Memorandums (copies enclosed), the grant of permission for procurement of Hearing Aid to all beneficiaries of DGEHS including pensioner beneficiaries is to be given by the Head of Department of respective Administrative Department in which beneficiary is working or from where he/she has retired. This is an amendment to clause No.4,5 and 6 of the enclosed OM of CGHS dt. 21/03/2012. Further no permission of Director, Health Service is required for the purpose.

This issue with the prior approval of Director, Health Services.

As above.

Dir (TTE)

AS

DER

AO (AS)

3/2/15

AO (HQ)

(Dr. Arun Banerjee)
SPO-DGEHS

No. F.25 (III) /DGEHS/DHS/Hearing Aids/192/2011/ 11136-353

Dated: 19/1/2015

Copy for information and necessary action to:-

1. Chief Secretary, Govt. of NCT of Delhi.
2. Pr. Secy. (Health), Govt. of NCT of Delhi
3. Pr. Secy. (Finance), Govt. of NCT of Delhi.
4. Principal Accounts Officer, Govt. of NCT of Delhi, "A" Block, Vikas Bhawan, New Delhi:-
5. All HODs Govt. of NCT of Delhi.
6. All Heads Autonomous bodies under Delhi Govt.
7. Registrar, Delhi High Court.
8. Controller of Accounts GNCT of Delhi
9. Medical Superintendents, All Hospital, under Delhi Govt. (with request to inform all concern).
10. All HOO/CDMO under DHS with request to inform all concern/Dispensary incharge/AMAs for needful.
11. Addl Director (SHIB) DHS (HQ), with request to upload the same at DGEHS Website address:
http://www.delhi.gov.in/wps/wcm/connect/doit_health/Health/Home/Directorate+Health+Services/DGEHS/ (Copies of DGEHS O.M. dated 24/5/2012 and CGHS O.M. No. S.140 25/10/2002/MS dated 21/03/2012)
12. Sr. Account Officer, DHS (HQ)
13. Guard File.

AMM
2/2/15
AMM/HQ

Pl. Circulate

AO

04/02/15

Sh. Sanyal

1605/AL
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(Dr. Arun Banerjee)
SPO-DGEHS

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**GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
DIRECTORATE OF HEALTH SERVICES
F-17, KARKARDOOMA DELHI-32
(Delhi Government Employees Health Scheme)**

70897-71134

F. No. 25(III)/DGEHS/243/DHS/2014/

14/1/2015
Date: 12/1/15

OFFICE MEMORANDUM

As per provisions contained in Office Memorandum No F.25 (III)/DGEHS 140/DHS / 2011/38850-55 dated 28/07/2010, regarding automatic adoption of CS (MA)/CGHS provision, Guidelines regarding revision of ceiling rates for Intra Ocular Lenses (IOL) communicated vide Dy. No. 536/2012/R&H/CGHS dated 21/08/2014 and corrigendum vide Dy. No. 536/2012/CGHS/R&H dated 11/11/2014 have been adopted for DGEHS beneficiaries w.e.f. the date of issue of this Office Memorandum.

my
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3/2/15
AS (H/O) 70897-71134

12/1/15
(Dr. V.K. Aggarwal)
Director, DHS
14/1/2015
Date:

F. No. 25(III)/DGEHS/243/DHS/2014/

Copy for information and necessary action to:

1. Chief Secretary, Govt. of NCT of Delhi.
2. Pr. Secy. (Finance), Govt. of NCT of Delhi.
3. Secy. (Health), Govt. of NCT of Delhi.
4. Principal Accounts Officer, Govt. of NCT of Delhi, "A", Vikas Bhawan, New Delhi.
5. All HODs, Govt. of NCT of Delhi.
6. All HODs of Autonomous bodies of Govt. of NCT of Delhi.
7. Registrar, Delhi High Court.
8. Controller of Accounts, GNCT of Delhi.
9. Medical Superintendents of all hospitals under Delhi Government with the request to inform all concerned.
10. All HODs/CDMOs under DHS with the request to inform all concerned Dispensary In-charges / AMAs for needful.
11. All empanelled hospitals under DGEHS.
12. Addl. Director (SHIB/Computer Branch), DHS (HQ) with the request to upload the same at DGEHS Website address:
http://www.delhi.gov.in/wps/wcm/connect/doit_health/Health/Home/Directorate+Health+Services/DGEHS/
(Copies of CGHS O.M. No. 536/2012/R&H/CGHS dated 21/08/2014 and corrigendum No. 536/2012/CGHS/R&H dated 11/11/2014 are being enclosed).
13. Sr. Accounts Officer, DHS (HQ).
14. Guard File.

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(Dr. V.K. Aggarwal)
Director, DHS

Sanjeev Khirwar
IAS

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23/1/15

572/PABir
30-1-15

Commissioner (Trade & Taxes)

Government of NCT of Delhi

Vyapar Bhawan, I.P. Estate

New Delhi - 110 002

Phone : +91-11-23319691, 23318568

Fax : 23319474

Email : ctt.delhi@nic.in

D.O. No. PS/CVAT/2015/1235

Dated 20/01/15



सत्यमेव जयते

Dear

Punya, 28/1

Sub : Correct deduction of Tax at Source and its timely payment by Govt. & Govt. Deptts./ Undertakings/ Authorities/ Boards etc. in cases of Works Contracts.

May kindly refer to this office letter No. Spl Zone/2013-14/296-321 dated 02-12-2014 with regard to the subject above and contents therein. Vide letter under reference, your attention was invited to Circular No.F.3(10)/Fom (Rev-1)/2012-13/DS VI/49-56 dated 17/01/13 from the Pr. Secretary (Fin.), letter no F.4/PA/SPL ZONE/T&T/2012/509-550 dated 05/12/12 of the Commissioner, VAT, Delhi and a number of other letters on the above subject. Through the referred circular and letters, all the Govt. and Govt. Departments/ Boards Undertakings/Authorities/Bodies etc. awarding the Works Contracts in Delhi were informed about their obligation with regard to correct Deduction of Tax at Source i.e. VAT TDS on all the Works Contracts awarded by them, at the time of credit of payment to the contractor.

In the past, the Department of Trade & Taxes, Delhi has organised a number of 'Workshops' for all Govt. Departments/undertakings/ Authorities/ Boards etc. on the issue of 'Correct deduction of Tax at Source' and its timely payment to the Department of Trade & Taxes, Delhi, as envisaged under Section 36A (4) of the DVAT Act,2004.

While going through the DVAT-48 filed by various VAT TDS deducting authorities, it is observed that the deductions are still being made at an inappropriate rate i.e. @2%/2.5% & 3% instead of @4% from the contractors registered with VAT Department Delhi and @6% from unregistered contractors/contractors from outside Delhi. Besides, the deducted VAT TDS too is not deposited into the appropriate Government Treasury before the expiry of fifteen days following the month in which such deduction is made as provided in the DVAT Act,2004.

contd.....2....

Since the current financial year is just on the verge of being over and a huge amount of VAT TDS is either due for deduction or lying with the deducting offices, it shall be highly appreciable if, the concerned officers/officials of your organization/ department/body are instructed to ensure the correct deduction of TDS (VAT) at the appropriate rate and timely payment of the same to this department within the stipulated time. In case your officers need clarification, they can contact Addl. Commissioner, Special Zone, Department of Trade & Taxes, Delhi at 011-23705434.

With regards,

Yours sincerely,


(Sanjeev Khirwar) 19/1/15

Ms. Punya Salila Srivastava,
Secretary,
TTE/Higher Education,
Government of NCT of Delhi
Muni Maya Ram Marg,
Pitampura,
Delhi-110034.