

**OFFICE OF THE COMMISSIONER; VALUE ADDED TAX  
VALUE ADDED TAX DEPARTMENT  
I.P. ESTATE, NEW DELHI**

**Dated 24/08/2005**

**CIRCULAR NO. 28 OF 2005-06**

The Department has received a representation as to whether the entry '**medical equipment/devices and implants**' covers '**dental equipment**' also.

In the above context, it may be clarified that initially '**medical equipment/devices and implants**' were unspecified items taxable @ 12.5% but the Empowered Committee of the State Finance Ministers in its meeting held on 25/26 April, 2005, agreed that '**medical equipment/devices and implants**' be taxed @ 4% and, accordingly, vide Notification No. F.101(328)/2005/Fin.(A/Cs)(ii)/548 dated 11.05.2005, an entry (at S.No.92) was inserted in the Third Schedule appended to the Delhi Value Added Tax Act, 2004.

It is clarified that '**medical equipment/devices and implants**' include '**dental equipment**' also and, accordingly, are taxable @ 4% with effect from 11.05.2005.

**(Y.P. Punyani)**  
**Value Added Tax Officer (Policy-I)**

No.F.1(72)/2005-06/Policy-I/1485

Dated : 24/08/2005

Copy for information and necessary action to:

1. PS to Commissioner, VAT
2. PS to Addl. Commissioners I, II, III & IV
3. All Joint Commissioner/Dy. Commissioners
4. All Assessing Authorities/VAT Officers
5. Manager (EDP) with the request to make arrangement for circulation on web site.
6. President, Value Added Tax Bar Association, New Delhi.
7. All Trade Associations.
8. Guard file / VATO P-II.

**(Y.P. Punyani)**  
**Value Added Tax Officer (Policy-I)**