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GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
FINANCE (ACCOUNTS) DEPARTMENT
DELHI SACHIVALAYA, I.P. ESTATE : NEW DELHI-02.

No.F.101(328)/2005-Fin.(A/Cs)(ii)/1110

Dated : 2nd June, 2005.

NOTIFICATION

No.F.101(328)/2005-Fin.(A/Cs)(ii)/1110 – Whereas the Lt. Governor of the National Capital Territory of Delhi is of the opinion that it is expedient in the interest of general public so to do.

Now, therefore, in exercise of the powers conferred by section 103 of the Delhi Value Added Tax Act, 2004 (Delhi Act 3 of 2005), the Lt. Governor of the National Capital Territory of Delhi hereby makes the following amendments in the Sixth Schedule appended to the said Act, namely:-

AMENDMENTS

In the Sixth Schedule appended to the said Act, after the entry at Sl. No. 136, the following entry shall be inserted, namely -

“137. Canteen Stores Department (CSD) of the Ministry of Defence, Government of India for purchase of goods other than those mentioned at Annexure below for resale in Delhi.

ANNEXURE

1. (a) Motor Vehicles including chassis of motor vehicles and motor bodies, but not including tractors tyres, tubes, accessories, component parts and spare parts of motor vehicles.
- (b) Motor cycles, motor cycle combinations, motor scooters, motoretts, two wheelers and three wheelers.
2. (a) Refrigerators of the capacity above 170 litres.
- (b) Air-conditioning and other cooling appliances and apparatus excluding air coolers and water coolers.
- (c) All kind of cooking appliances, cooking ranges, microwave ovens and grilles.
- (d) Vacuum cleaners, electrical and electronic air purifiers and dish washers.
- (e) Television sets, video cassette recorders, video cassette players, CD players, home theatres, video camera and cameras of value exceeding Rs. 250.
- (f) Washing machines.
- (g) Room air convectors and air circulators.
- (h) Voltage stabilizers, inverters and transformers.
- (i) Transmission towers.
- (j) Electronic toys and games.
- (k) Video CD and DVD Players.
- (l) ACSR Conductors.

3. Telecommunication equipments including telephones, tele-printers, wireless equipment and fax machines but excluding mobile phone handsets.
4. Cinematographic equipments including cameras, projectors and sound recording and reproducing equipment and spare parts, component parts and accessories required for use therewith and lenses, films and cinema carbons.
5. Foreign made watches, electrical time switches and mechanical timers and component parts, spare part and accessories thereof.
6. All arms including rifles, revolvers pistols and ammunition for the same and component parts and accessories thereof but not including 12 bore shot-gun ammunition.
7. Cigarette cases and lighters.
8. Typewriters, tabulating calculating, cash registering, indexing, card punching franking and addressing machines, tele-printers, duplicating machines and photocopying machines, component parts, spare parts and accessories thereof.
9. Binoculars, telescopes and opera glasses and component parts, spare parts and accessories thereof.
10. All type of cutlery including knives, forks and spoons.
- 11.(a) All goods made of glass including glassware, but not including glass and bangles, optical lenses, glass tumblers and mirrors.
 - (b) Utensils, kitchenware and tableware made of glass or chine clay.
 - (c) Glazed earthenware.
 - (d) Chinaware including crokery.
12. Picnic set sold as a single unit.
13. Iron and steel safes and almirahs.
- 14.(a) Light Diesel oil/high speed Diesel.
 - (b) Kerosene oil sold through modes other than fair price shop.
15. Cosmetics, perfumery and toilet goods including soaps, shampoos and hair oils but not including tooth brush, toothpaste, tooth powder and kumkum.
16. Leather goods, excepting footwear, belts and sports articles made of leather.
17. Furniture including iron and steel and moulded furniture, but excluding wooden furniture.
18. Cushion and mattresses of foam, including foam sheets, pillows and other articles made from foam rubber or plastic foam or other synthetic foam.
19. Furs and skins with fur and articles made therefrom including garments made thereof.
20. Articles made of stainless steel excluding safety razor blades and surgical instruments or parts of industrial machinery and plant, utensils, kitchen wares and table wares made up of stainless steel.
21. Plastic, PVC celluloid, bakelite and rubber goods and goods made of similar other substances but not including domestic goods having maximum retail price inclusive of all taxes up to two hundred rupees per item.
22. Fireworks including coloured matches.

23. Lifts and elevators of all kinds.
- 24.(a) All types of glazed and vitrum tiles, mosaic tiles and ceramic tiles.
- (b) All types of laminated sheets such as Sunmica, Formica etc.
25. Carpets of all kinds.
26. Weatherproofing compounds.
27. Ivory articles.
28. All kinds of marble, granite and their tiles.
29. Sandalwood and Oil thereof.
30. Meat, fish, fruits and vegetables when sold in preserved form.
31. Silk and garments made of silk but not including Sarees made of silk.
32. Musical instruments.
33. Synthetic Gems.
34. Spark plugs.
35. Adhesives.
36. Oxygen and Gases.
37. Aeronautics including aeroplanes, ground equipments their accessories and parts.
38. All types of sanitary goods, sanitary wares and fittings.
39. Paints and colours.
40. Pan Masala and Gutkha.
41. All kinds of preserved food articles when sold in sealed containers.
42. Lubricants including all kinds of non petroleum lubricants.
43. Imported Vanaspati.”.

This notification shall come into force with immediate effect.

By order and in the name of the Lt. Governor of the
National Capital Territory of Delhi,

(DR. POOJA GUPTA)
DEPUTY SECRETARY FINANCE (E-I)

No.F.101(328)/2005-Fin.(A/Cs)(ii)/1111-1120

Dated : 2nd June, 2005.

Copy forwarded for information and necessary action to :-

1. The Pr. Secretary (GAD), Govt. of NCT of Delhi with one spare copy for its publication in Delhi Gazette Part-IV (extraordinary) in today's date.
2. The Secretary, Govt. of India, Ministry of Home Affairs, North Block, New Delhi

3. The Secretary, Govt. of India, Ministry of Finance, Deptt. of Revenue, Jeevan Deep Building, New Delhi
4. The Secretary to Finance Minister, GNCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi
5. The Pr. Secretary (Finance), GNCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi
6. The Commissioner, Value Added Tax, Bikri Kar Bhawan, IP Estate, New Delhi.
7. The Deputy Secretary (L&J), GNCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
8. The Registrar, Sales Tax Appellate Tribunal, Bikri Kar Bhawan, I.P. Estate, New Delhi.
9. VAT Officer (Policy), Sales Tax Department, Govt. of NCT of Delhi, New Delhi
10. Guard File.

(DR. POOJA GUPTA)
DEPUTY SECRETARY FINANCE (E-I)