

(TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE-EXTRAORDINARY)
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
FINANCE (ACCOUNTS) DEPARTMENT
DELHI SACHIVALAYA, I.P. ESTATE : NEW DELHI-02

No.F.101(348)/2005-Fin.(A/Cs)/(ii) 2404

Dated : 8th August, 2005

NOTIFICATION

No.F.101(348)/2005-Fin.(A/Cs)/(ii) 2404 – 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 Third Schedule appended to the said Act, namely:-

AMENDMENTS

In the Third Schedule appended to the said Act,-

- (a) for the entry at serial No.1, the following entry shall be substituted, namely:-
“1. Agricultural implements not operated manually or not driven by animal, their spare parts, components and accessories.”;
- (b) for the entry at serial No.26, the following entry shall be substituted, namely:-
“26. Electrodes and welding equipments.”;
- (c) the entry at serial No.39 shall be omitted;
- (d) in the entry at serial No.41, the opening words “IT products including” shall be omitted;
- (e) the entry at serial No.43 shall be omitted;
- (f) for the entry at serial No.68, the following entry shall be substituted, namely:-
“68. Starches, glues and adhesives.”;
- (g) in the entry at serial No.84, in the industrial inputs specified at Part-A, after the entry at serial No. 218, the following entries and the goods mentioned there against shall be inserted, namely:-

“S.No.	Heading No.	Description of goods
219		“Additives, Salts, Stippers, Passivations, Intermediates and other chemicals used in various types of Electroplating such as Nickel, Zinc, Copper, Satin Nickel, Chrome Brass, Silver, Gold, Aluminium, Lead Tin, Tin Cobalt.
220	39.07	Layflat Tubing.”;

(h) in the entry at serial No.85, in sub-entry (f), for item No. 141, the following item shall be substituted, namely:-

“141. curd lassi, flavoured milk and yogurt when sold in sealed and packed containers or in bottles.”;

(i) for the entry at serial No.121, the following entry shall be substituted, namely:-

“121. Industrial perfumes and its concentrates (HSN 33.02).”;

(j) after the entry at serial No.160, the following entries shall be inserted, namely:-

161 Unbranded Goli and Toffi.

162 Coated abrasives viz., grinding discs, coated emery cloth, waterproof emery paper, emery belts and rolls, emery wheels (made from natural or artificial powder or grain) and bonded abrasives viz., grinding wheel and like bonded abrasives of different shapes for grinding, sharpening, polishing and cutting.

163 Kite.

164 All other varieties of textile fabrics and made ups as are specifically not covered by any other entry of any of the Schedules to the Act.

165 Household plastic items such as combs, jug, soap case, mug, tooth brush, *patra*, looking glass and photo frames, *chakla belan*, cutlery, *tea* and *atta chhanani*, lunch box, bottles, trays, *tokras* including baskets, mats, basins, tubs, and drums of capacity upto 100 liters.

166 Fittings for doors, window and furniture including (1) hinges-butt, piano, narrow, tee, parliament. handles for locks, furniture handles, furniture knobs, drawer channel, furniture fitting, furniture hinges, furniture catchers, (2) nails, screws, nuts and bolts, revets, cotter pins, staples, panel pins, blue cut taks, hob nails, stars, studs, iron heels, bullock and horse shoes and nails, (3) chains of all kinds, (4) all kinds of metal sections, including slotted angles, shelves and accessories, (5) rods, rails channels and curtain fittings, (6) tower bolts, handles, aldrops, window stay, gate hook, door stopper, brackets, card clamp, clips, corners, washers, eyelets, hooks and eyes, hangers, hasps, pegs, pelmet fittings, sliding door fittings, stoppers, suspenders, springs, magic eyes, trolley wheels, pulleys and holdfasts, (7) wire brushes.

167 All other scrap not included elsewhere in any Schedule of the Act.

168 Paint brushes.

169 Wood, timber, ply-board and laminated board.

170 Insulating varnish.

171 Tractor tyre.

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,

(T.S. SETHI)

UNDER SECRETARY, FINANCE (ACCOUNTS)

No.F.101(348)/2005-Fin.(A/Cs)/(ii) 2405-14

Dated : 8th AUGUST, 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, Deptt. of Trade and Taxes, 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), Deptt. of Trade and Taxes, Govt. of NCT of Delhi, New Delhi
10. Guard File.

(T.S. SETHI)

UNDER SECRETARY, FINANCE (ACCOUNTS)