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

No. F.3(59)/Fin(T&E)/2005-06/933 kha

Dated : 30.11.2005

NOTIFICATION

No. F.3(59)/Fin(T&E)/2005-06 - 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-

(1) in the entry no.40, for the words “ELPE Cables,” occurring after the words “High voltage cables,” and before the words “jelly filled cables,” the words “XLPE Cables,” shall be substituted;

(2) for the entry No. 41A, the following shall be substituted, namely:-

“Information Technology products as per the description in column (2) below, as covered under the headings, or sub-headings mentioned in column (3), as the case may be, of the Central Excise Tariff Act, 1985 (5 of 1986)

Serial No.	Description	Central Excise Tariff Heading
(1)	(2)	(3)
1	Automatic Typewriter and word processing machines.	8469
2	Electronic calculator capable of operations without an external source of electrical power and pocket size data recording, reproducing and displaying machines with calculating functions (including electronic diaries other than those covered under heading No. 8471) or incorporating a printing device.	8470
3	Automatic data processing machines and units thereof, magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data.	8471

	<p>Analogue or hybrid automatic data processing machine, Electronic Diaries, Portable digital automatic data processing machine, personal computer, computer systems including personal computers, other Digital automatic data processing machines comprising in the same housing at least a central processing unit and an input and output unit whether or not combined, micro computer / processor, large / mainframe computer, computer presented in form of systems, digital processing units, storage units, input units, output units. Teletypewriter, Data entry terminal, Line Printer, Dot matrix printer, Letter quality daisy wheel printer, Graphic printer, Plotter, Laser jet printer, Key board, Monitor, storage units, floppy disc drive.</p> <p>Winchester / hard disc drives, Removal / exchangeable disc drives, magnetic tape drives, Cartridge tape drive, other units of automatic data processing machines, Uninterrupted power supply units (UPS).</p>	
4	Parts and accessories (other than covers, carrying cases and the like) suitable for use <u>solely</u> or principally with machines of heading No. 8470, parts and accessories of the machines of heading No. 8470, parts and accessories of the machines of heading No. 8471, Headstack, connectors for computer terminals, micro processor for automatic data processing machines of heading No. 8471, reconditioned components of computers, network access controllers.	8473
5	DC Micro motors / Steppers motors of an output not exceeding 37.5 Watts.	8501
6	Parts of goods specified in heading No. 8501	8503
7	Uninterrupted Power Supplies (UPS) and their parts.	8504
8	Permanent magnet and articles intended to become permanent magnet (ferrites).	8505
9	Telephone sets, video phones, line telephone sets with cordless handsets, push button type, rotary dial type, cordless telephones, video telephones / video door phones, apparatus for carrier-current line systems of for digital line system, teleprinters, PLCC equipment, voice frequency telegraphy, modems, multiplexers / statistical multiplexers, routers, X-25pads, High Bit Rate Digital Subscriber Line System (HDSL) Digital loop carrier system (DLC), synchronous digital hierarchy system (SDH), ISDN Terminals Subscriber End Equipment, ISDN Terminal Adapters and parts of the equipments covered by this heading.	8517

10	Microphones, multimedia speakers, headphones, earphones and combined microphones/ speaker sets and their parts.	8518
11	Telephone answering machines.	8520
12	Parts of telephone answering machines.	8522
13	Magnetic tape for recording sound, audio magnetic tape, video magnetic tape, magnetic disc, hard disc pack, floppy disc or diskettes, rewritable magneto optical disc including mini disc, CD Recordable, cards incorporating a magnetic stripe, mattresses for the production of records, prepared record blanks, cartridge tape, blank video cassettes ¾" U-matic and 1" video cassettes/tape ½" video cassettes suitable to work with betacam / betacam SP/M-II S-VHS/Digital S type VCR, 8mm video tapes / cassettes in finished form, 6.35mm (1/4") digital video cassettes and DV tapes suitable to work with digital video camera, blank master disc, blank audio cassettes, audio tape cassettes in finished form (Blank), optical media discs, CD Recordable, CD Rewritable.	8523
14	Software including Information Technology software on any media, video compact disc of educational nature, other video compact discs and digital video discs.	8524
15	Transmission apparatus (other than apparatus for radio broadcasting or TV broadcasting, transmission apparatus incorporating reception apparatus, digital still image video cameras).	8525
16	Radio communications receivers, radio pagers.	8527
17	(1) Aerials, antennae and their parts. (2) Parts of goods specified in heading No. 8525 and 8527.	8529
18	LCD panels, LED panel and parts thereof.	8531
19	Electrical capacitors, fixed variable or adjustable (preset) and parts thereof.	8532
20	Electrical resistors (including rheostats and potentiometers), other than heating resistors.	8533
21	Printed circuits.	8534
22	Switches, connectors and relays for upto 5 amps at voltage not exceeding 250 volts, electronic fuses.	8536
23	Data/Graphic Display tubes, other than TV picture tubes and parts thereof.	8540
24	Diodes transistors and similar semiconductor devices; photo sensitive semiconductive devices, including photovoltaic cells whether or not assembled in modules or made-up into panels; light emitting diodes; mounted piezo-electric crystals.	8541

25	Electronic integrated circuits and micro assemblies.	8542
26	Signal generators and parts thereof.	8543
27	Optical fiber cables.	8544 70
28	Optical fiber and optical fiber bundles; optical fiber cables	9001 10 00
29	Liquid crystal devices, flat panel display devices and parts thereof.	9013
30	Cathode ray oscilloscopes, spectrum analysers, cross talk meters, gain measuring instruments, distortion factor meteres, psophometeres, network and logic analysers and signal analysers.	9030

Note.- (1) The Rules for the interpretation of the provisions of the Central Excise Tariff Act, 1985 read with the Explanatory Notes as updated from time to time published by the Customs Co-operation Council, Brussels apply for the interpretation of this entry and the entry number 84 of this Schedule.

Note.- (2) Where any commodities are described against any heading or, as the case may be, sub-heading, and the description in this entry and in entry number 84 is different in any manner from the corresponding description in the Central Excise Tariff Act, 1985, then, only those commodities described in this entry and in the entry number 84 will be covered by the scope of this notification and other commodities though covered by the corresponding description in the Central Excise Tariff will not be covered by the scope of this notification.

Note.- (3) Subject to Note (2), for the purpose of any entry contained in this notification, where the description against any heading or, as the case may be, sub-heading, matches fully with the corresponding description in the Central Excise Tariff, then all the commodities covered for the purposes of the said tariff under that heading or sub-heading will be covered by the scope of this notification.

Note.- (4) Where the description against any heading or sub-heading is shown as “other”, then, the interpretation as provided in Note 2 shall apply.”;

(3) in the entry No. 52, the word “etc.” occurring at the end thereof, shall be omitted;

(4) in the entry No. 77, the word “etc.” occurring after the words “vegetables and fruits,” and before the words “including fruit jams,”, shall be omitted;

(5) for the entry at serial No.171, the following shall be substituted, namely:-
“Tractor tyres and tubes.”

This notification shall come into force with immediate effect.

(Dr. Pooja Gupta)
Dy. Secretary, Finance (T&E)

F.3(59)/Fin(T&E)/2005-06/933 kha

Dated 30.11.2005

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, I.P. 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), Department of Trade and Taxes, Govt. of NCT of Delhi, New Delhi.
10. Guard File.

(Dr. Pooja Gupta)
Dy. Secretary, Finance (T&E)