

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

No.F.3(30)/Fin.(T&E)/2009-10/jsfin/285

Dated : 01.04.2010

**NOTIFICATION**

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 Schedules appended to the said Act, namely:-

**AMENDMENTS**

1. In the First Schedule appended to the Delhi Value Added Tax Act, 2004 (Delhi Act 3 of 2005), hereinafter referred to as the "principal Act",-
  - (a) the commodity mentioned at Sl. No.73 and 74 shall be omitted;
  - (b) after commodity at Sl. No.75, the following commodities shall be added, namely :-
    - “76 Oral Iron Chelator Defarasirox.
    - 77 Liquefied Petroleum Gas (LPG) for domestic use.”.
2. In the Third Schedule appended to the principal Act, -
  - (a) the commodities mentioned at Sl. Nos. 20, 118, 165, 166, 168, 169, 171, 179, 181, 182, 184, 185 and 186 shall be omitted;
  - (b) for the commodity at Sl. No. 6, the following commodity shall be substituted, namely:-
    - “ 6 All utensils (including pressure cookers/pans) except utensils made of precious metals”;
  - (c) for the commodity at Sl.No.24, the following commodity shall be substituted, namely:-
    - "24 Declared goods as specified in section 14 of the Central Sales Tax Act, 1956 but not including cereals, pulses, sugar, textiles, tobacco and Liquefied Petroleum Gas (LPG) for domestic use ." ;
  - (d) for the commodity at Sl. No. 41, the following commodity shall be substituted, namely:-

“41 Computers, telephone and parts thereof, teleprinter and wireless equipment and parts thereof, Mobile phone and all mobile accessories costing upto rupees ten thousand”;

(e) in the commodity at Sl. No. 41A, in the table, in column 2, for entry against Sl.No.7, the following entry shall be substituted, namely:-

"Uninterrupted Power Supplies (UPS) and their parts";

(f) for the commodity at Sl. No. 57, the following commodity shall be substituted, namely:-

“57 Readymade garments costing upto rupees five thousand but not including those made up of khadi”;

(g) for the commodity at Sl. No. 76, the following commodity shall be substituted, namely:-

“76 Writing instruments costing upto rupees one thousand per piece, geometry boxes, colour boxes, crayons and pencil sharpeners”;

(h) for the commodity at Sl. No. 81, the following commodity shall be substituted, namely:-

“81 Kirana items namely ararote, singhara, kuttu & their atta, kala namak, sendha namak, heeng, aam papar, mushrum, khumba and guchhi, goley ka burada, til, rai, postdana, mungafali dana, sabudana, roli, mehendi patti, pisi mehendi”;

(i) for the commodity at Sl. No. 180, the following commodity shall be substituted, namely:-

“180 Liquefied Petroleum Gas (LPG) other than for domestic use and Piped Natural Gas (PNG)”

(j) after the commodity at Sl.No.187, the following commodities shall be added, namely :-

“188 Bio- inputs like bio- fertilizers, micro-nutrients and Plant Growth Promoters.

189 Kerosene- stoves, Lanterns and Petromax and their spares.”.

3. In the Fourth Schedule appended to the principal Act, -

(a) in the commodity at Sl.No.1, for entry (v), the following entry shall be substituted, namely:-

" (v) Diesel;"

(b) after the commodity at Sl.No.10, the following commodities shall be added, namely :-

- "11 Aerated Drinks.  
12 Watches costing above rupees five thousand".

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,

Sd/-  
**(AJAY KUMAR GARG)**  
**JOINT SECRETARY (FIN./PLG.)**

No.F.3(30)/Fin.(T&E)/2009-10/jsfin/285

Dated : 01.04.2010

Copy forwarded for information:-

1. The Secretary (GAD), Government of NCT of Delhi (in duplicate with Hindi version) with the request to publish the order in Delhi Gazette Part-IV (extraordinary) in today's date.
2. The Principal Secretary to the Hon'ble Lieutenant Governor, Delhi.
3. The Principal Secretary to the Chief Minister, Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
4. The Principal Secretary (Finance), Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
5. The Secretary to Finance Minister, Government of NCT of Delhi, Delhi Sachivalaya, New Delhi .
6. The P.A. to the Leader of Opposition, 29, Delhi Legislative Assembly, Old Sectt. Delhi.
7. The Commissioner, Value Added Tax, Vyapar Bhawan, I.P. Estate, New Delhi.
8. The Joint Secretary (Law), Government of NCT of Delhi, Delhi Sachivalaya, I.P.Estate, New Delhi.
9. OSD to Chief Secretary, Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
10. The Registrar, Delhi Value Added Tax Appellate Tribunal, Vyapar Bhawan, I.P.Estate, New Delhi.
11. VAT Officer (Policy), Department of Trade and Taxes, Government of NCT of Delhi, Vyapar Bhawan, New Delhi.
12. Guard File
13. Website.

Sd/-  
**(AJAY KUMAR GARG)**  
**JOINT SECRETARY (Fin./Plan)**

