GOVERNMENT OF NCT OF DELHI
DEPARTMENT OF TRADE AND TAXES, (POLICY BRANCH)
VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI-110002


CIRCULAR NO...9.... OF 2011-12

Queries have been raised by some Assessing Authorities, as to whether the item 'live telecasting rights of events' is incorporated under entry no. 3 of the Third Schedule of the Delhi Value Added Tax Act, 2004 or not. Entry no.3 reads "all intangible goods like copy rights, patents, rep. license, goodwill etc.".

In the above context, it is herby clarified that sale or transfer of rights of live telecasting of events performed in Delhi is covered under the Delhi Value Added Tax Act, 2004 under the above-mentioned entry no.3.

This issues with approval of the Commissioner, Value Added Tax.

(G. C. Lohani)
VATO (Policy)

No.F.7(336)/Policy/VAT/2011/ 688-695
Dated: 13 Sep., 2011

Copy to:-
1. PS to the Commissioner, VAT, Department of Trade and Taxes.
2. All Special/Additional/Joint Commissioners, Department of Trade and Taxes.
3. All VATOs/AVATOs of Wards of Operations through Zonal Additional/Joint Commissioners, Department of Trade and Taxes.
4. Dy. Director (Policy), Department of Trade and Taxes.
5. All VATOs/AVATOs Front Office/CRC Cell/PR Branch/TPS/Legal Service Cell/CFC, Department of Trade and Taxes.
6. AVATO (System), Department of Trade and Taxes, with request to upload the circular on the website of the department.
7. President/Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P. Estate, New Delhi.
8. Guard File.

(G. C. Lohani)
VATO (Policy)