

(TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE EXTRAORDINARY)
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
DEPARTMENT OF TRADE AND TAXES
VYAPAR BHAWAN, I. P. ESTATE, NEW DELHI-110002

No.F. 5(54)/Policy-II/VAT/2010-11/ 619-631

Dated: 29 Aug, 2011

NOTIFICATION

No.F. 5(54)/Policy-II/VAT/Amendment/2010-11/ -WHEREAS the Ministry of External Affairs, Government of India have vide their letters No.D-II/451/12(22)/2008 dated 25.10.2010 and No.D-II/451/12(25)/2007 dated 11.07.2011, in accordance with the principles of reciprocity, requested the Government of NCT of Delhi to grant facilities for exemption/refund of VAT in respect of official purchases of the Embassy of the Republic of El Salvador and the Embassy of the Republic of Costa Rica and personal purchases of their diplomats, with immediate effect and whereas respectfully I am 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 sub-section (2) of Section 103 of the Delhi Value Added Tax Act, 2004 (Delhi Act 3 of 2005), I, Rajendra Kumar, Commissioner, Value Added Tax, Government of NCT of Delhi, hereby make the following amendments in the sixth schedule of the said Act namely:

AMENDMENTS

In the Sixth Schedule of the Delhi Value Added Tax Act, 2004- (Delhi Act 03 of 2005)

- (i) In the entry at Sl. No.1, in part-A, new sub-entry after Sl. No.28 shall be inserted, namely:-

“(28A) Republic of El Salvador

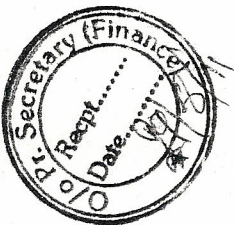
- Exemption / refund of VAT for official purchases of the Embassy of the Republic of El Salvador in New Delhi and personal purchases of its diplomats w.e.f. 25.10.2010 onward.

- (ii) In the entry at Sl. No.1, in part-A, new sub-entry after Sl. No.20 shall be inserted, namely:-

“(20A) Republic of Costa Rica

- Exemption / refund of VAT for official purchases of the Embassy of the Republic of Costa Rica in New Delhi and personal purchases of its diplomats with immediate effect.

Minimum Invoice value eligible for refund shall be Rs. 1500/-




Rajendra
(RAJENDRA KUMAR)
COMMISSIONER, VALUE ADDED TAX

No.F. 5(54)/Policy-II/VAT/Amendment/2010-11/ 619-631 Dated: 29 Aug, 2011
Copy forwarded for information and necessary action to :-

1. Pr. Secretary (Finance) Finance Deptt., Govt. of NCT of Delhi, Delhi Sachivalaya, New Delhi.
2. The Pr. Secretary (GAD) Govt. of NCT of Delhi, Delhi Sachivalaya, New Delhi with one spare copy for publication in Delhi Gazette Part-IV (extraordinary) in today's date.

Rajendra
29/8/11

3. Pr. Secretary to Honble Chief Minister/Finance Minister, Govt. of NCT of Delhi, Delhi Sachivalaya, New Delhi.
4. P.S. to the Commissioner, VAT, Deptt. of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
5. Deputy Chief of Protocol (P), M/o. External Affairs, Protocol-II Section, Room No.235, Akbar Bhawan, Chanakyapuri, New Delhi.
6. All Special / Addl. / Joint Commissioners, Deptt. of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
7. Addl. Commissioner (PR), Deptt. of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
8. Manager (FDP), Deptt. of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
9. Deputy Director (Policy), Deptt. of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
10. VATO (Ward No.99), Deptt. of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
11. Registrar, Sales Tax Appellate Tribunal Deptt. of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
12. President, Sales Tax Bar Association (Regd.), Deptt. of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
13. Guard File.


(G.C.Lohani)
VATO(Policy)