

(TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE EXTRAORDINARY)  
GOVERNMENT OF NATIONAL CAPITAL TERRITORY DELHI  
FINANCE (REVENUE-1) DEPARTMENT  
DELHI SACHIVALAYA, I.P. ESTATE, NEW DELHI-110002

No.3(4)/Fin.(Rev-I)/2012-13 /MS/461-462

Dated : the 21.6, 2012

**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) for the entry at Sl. No. 31, the following shall be substituted, namely: -

"31. Slate and slate pencils, geometry boxes, colour boxes, crayons and pencil sharpeners";

(b) in the entry at Sl. No. 69, for the words and figures "Rs. 300/- per pair", the words and figures "Rs. 500/- per pair" shall be substituted;

(c) for the entry at Sl. No. 70, the following entry shall be substituted, namely: -

"70. Hawan samagri, Roli, Sacred Thread, Kirpan, Prasadum by religious institutions and Misri, Patasha as part of Prasad.";

(d) for the entry at Sl. No. 72, the following shall be substituted, namely:-

"72. Blood filters and blood bags."; and

(e) after the entry at Sl. No.81, the following entries shall be inserted, namely:-

"82. Tricycles.

83. Kites.

84. Juna.

85. Mahawar, Hairpins, Hairbands, Hairclips, Safety Pins and Saree falls.".

2. In the Third Schedule appended to the principal Act, -

(a) from the entry at Sl. No.12, the word "tricycles," shall be omitted;

(b) the sub-entry (7) in the entry at Sl. No. 41A shall be omitted;

(c) from the entry at Sl. No.76, the words "geometry boxes, colour boxes, crayons and pencil sharpeners" shall be omitted;

(d) from the entry at Sl. No.81, the word "roli," shall be omitted;

(e) from the entry at Sl. No.98, the words "and plastics" shall be omitted; and

(f) the entries at Sl. Nos. 126, 131, 132, 133 and 163 shall be omitted.

3. In the Fourth Schedule appended to the principal Act, for the entry at Sl. No.10, the following shall be substituted, namely: -

"10. Tobacco and Gutkha, unmanufactured tobacco, bidis and tobacco used in the manufacture of bidis and hooka tobacco."

This notification shall come into force with effect from 21<sup>st</sup> June, 2012.

By order and in the name of the  
Lt. Governor of the National  
Capital Territory of Delhi,

(B. L. SHARMA)  
SPECIAL SECRETARY (FINANCE)

No.3(4)/Fin.(Rev-I)/2012-13/MS/461-462  
Copy forwarded for information:-

Dated : 21.6.2012

1. The Principal Secretary (GAD), Government of NCT of Delhi with one spare copy for its publication in Delhi Gazette Part-IV (Extra Ordinary) in today's date.
2. The Principal Secretary to the Hon'ble Lieutenant Governor, Raj Niwas, 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 Additional 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.

(B. L. SHARMA)  
SPECIAL SECRETARY (FINANCE)