

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

No.3(51)/Fin.(Rev-I)/2010-11/asf/12

Dated : 01.04.2011

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 commodity at Sl. No. 47, the following shall be substituted, namely:-
"47. Khandsari and sugar including imported sugar in all forms.";
 - (b) for the commodity at Sl. No. 48, the following commodity shall be substituted, namely:-
"48. Textile as described in the First Schedule to the Additional Duty on Excise (Goods of Special Importance) Act, 1957 before its omission by the Govt. of India to give effect to section 75 of the Finance Bill, 2011 but not including –
 - (i) bed-sheets, pillow covers and other made ups covered by HSN entry nos. 63.01, 63.02, 63.03, 63.04, 63.05 and 63.06.
 - (ii) imported varieties of textiles.
 - (iii) (a) industrial textiles such as canvass belt, filter cloth etc.
(b) furnishings other than handloom furnishings.
(c) suitings.";
 - (c) the commodity mentioned at Sl. No. 49 shall be omitted;
 - (d) at Sl. No. 74, the following commodity shall be inserted, namely:-
"74. Kerosene stoves, lanterns and petromax and their spares." and
 - (e) after the commodity at Sl. No. 79, the following commodities shall be added, namely:-
"80. Bicycles having MRP upto Rs. 3500/-." and
81. Adult diapers."
2. In the Third Schedule appended to the principal Act, -
- (a) for the commodity mentioned at Sl. No. 12, the following commodity shall be substituted, namely:-

- “12. Bicycles having MRP above Rs. 3500/-, tricycles, cycle rickshaws and parts including tyres and tubes thereof.”;
- (b) the commodity mentioned at sub-entry (a) of Sl. No. 85 shall be omitted;
- (c) for the commodity mentioned at Sl. No. 114, the following commodities shall be substituted, namely:-
- “114 (i) Bed-sheets, pillow covers and other made ups covered by HSN entry nos. 63.01, 63.02, 63.03, 63.04, 63.05 and 63.06.
- (ii) (a) Industrial textiles such as canvass belt, filter cloth etc.
(b) Furnishings other than handloom furnishings.
(c) Suitings.” and
- (d) the commodities mentioned at Sl. No. 189 shall be omitted.

This notification shall come into force with immediate effect except in case of the amendments at 1(b) and 2(c), which shall come into force with effect from the date of notification of the Finance Bill, 2011 by the Government of India.

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

(V.K. Gupta)
Additional Secretary (Finance)

No.3(51)/Fin(Rev-I)/2010-11/asf/12

Dated : 01.04.2011

Copy forwarded for information:-

1. The Principal 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 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, I. P. Estate, 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.

(Arvind Jain)
Deputy Secretary II (Finance)