

**(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-110 002**

No. F.5(54)/Policy-II/VAT/Amendment/2010-11/293-304

Dated : 06.07.2011

NOTIFICATION

No. F.5(54)/Policy-II/VAT/Amendment/2010-11 – WHEREAS the Ministry of External Affairs, Govt. of India have vide their letter No.D-II/451/12/(03)/2011 Dt. 07.02.2011 with the principles of reciprocity, requested the Govt. of NCT of Delhi to grant VAT Exemption/refund for the Republic of Benin in New Delhi, and whereas 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, Govt. 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. 11 shall be inserted, namely:-

“(11A) Republic of Benin

Exemption / refund of VAT for official purchases of the Embassy of the Republic of Benin in New Delhi and personal purchases of its diplomats.

The Minimum invoice value will be Rs. 1500/-”

This notification shall come into force with immediate effect.

(Rajendra Kumar)
Commissioner, Value Added Tax