

**(TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE
EXTRAORDINARY)
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
FINANCE (T&E) DEPARTMENT
DELHI SACHIVALAYA, I.P. ESTATE: NEW DELHI-02**

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

Dated: 21.06.2012

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 sharpners";
- (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 sharpners" 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 21st 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.F.3(4)/Fin.(Rev-I)/2012-13

Dated: