

**(TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE EXTRAORDINARY)**  
**GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI**  
**FINANCE (REVENUE-1) DEPARTMENT**  
**DELHI SACHIVALAYA, I.P. ESTATE: NEW DELHI-110 002**

No.3(18)/Fin(Rev-I)/2012-13/dsVI/265

Dated: 30-03-2013

**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 entry at Sl.No. 31, the following entry shall be substituted, namely:-  
“31. Slate and slate pencils, geometry boxes, colour boxes, crayons, pencil sharpeners and empty pencil/geometry box”;

(b) for entry at Sl.No.35, the following entry shall be substituted, namely:-  
“35. Common Salt (Processed and Unprocessed) and Sendha Namak”;

(c) for entry at Sl. No. 69, the following entry shall be substituted, namely:-  
“69. All types of footwear having MRP up to Rs.500/- provided that the MRP is indelibly marked or embossed on the footwear itself.”.

(d) for entry at Sl. No. 83, the following entry shall be substituted, namely:-  
“83. Kites and Charkhi, Manjha used for flying kites”;

(e) after entry at Sl. No. 85, the following entries shall be added, namely:-  
“86. Refuse Derived Fuel (RDF).  
87. Tiles made from Malba and Kerbstones made from Malba.  
88. Chilly Spray used for self-defence.  
89. Organic Gulal, Organic Colours.  
90. Singhara, Kuttu and their Atta.”.

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

(a) entry at Sl. No. 51 shall be omitted;  
(b) in the entry at Sl. No. 81, the words “singhara, kuttu and their atta, sendha namak” shall be omitted;

(c) against Sl. No. 181, the following entry shall be inserted, namely:-  
“Desi Ghee.”.

(d) for entry at Sl. No. 183, the following entry shall be substituted, namely:-  
“Compact Fluorescent Lamp and Electronic Chokes (Bureau of Indian Standards certified or star rated by Bureau of Energy Efficiency), LED lights.”.

This notification shall come into force with effect from 1<sup>st</sup> April, 2013.

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

**(RAVINDER KUMAR)**  
**DY. SECRETARY-VI (FINANCE)**

No.3(18)/Fin(Rev-I)/2012-13

Dated:

Copy forwarded for information:-

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 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.

**(RAVINDER KUMAR)**  
**DY. SECRETARY-VI (FINANCE)**