

(TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE EXTRAORDINARY),  
GOVERNMENT OF NATIONAL TERRITORY OF DELHI  
DEPARTMENT OF TRADE AND TAXES, COMMISSIONER, VAT  
VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI-110002

No. 337/CDVAT/2013/163

Dated: 11-6-2013

**NOTIFICATION**

**Ruling under section 85 of DVAT Act, 2004**  
**in respect of Sun Glasses.**

VATO (Ward-101), Department of Trade & Taxes, has filed an application under section 85 of the DVAT Act, 2004 (herein after called "the said act"), seeking clarification/ruling on the following point:-

"Whether Sun Glasses are covered under entry no. 115 of the 3<sup>rd</sup> Schedule and taxable @5% or not covered and taxable @ 12.5% under Delhi Value Added Tax Act, 2004?"

2. The applicant in his application dated 26.05.2013 has stated that many dealers of sun glasses like Ray Ban, Titan eye+, and Bon ton are charging VAT @5%, while other dealers like Archies is charging VAT @12.5%, which is creating confusion regarding taxability on these items.
3. It is worthwhile to examine the relevant entry no. 115 of Schedule III of DVAT Act, 2004, which reads as under: -

***"Spectacles, parts and components thereof, contact lens & lens cleaner"***

In common parlance, spectacles are frames bearing lenses worn for correction of defective vision. However, sunglasses are a kind of protective glasses for eye protection against flying debris or against glare of sun. Sunglasses are often worn just for aesthetic purposes,

or simply to hide the eyes.

4. After careful examination of the provisions of DVAT Act, 2004 and definitions of terms like spectacles and sunglasses, it is clear that 'spectacles' and 'sunglasses' are different from each other. Further, the entry no. 115 of schedule III of the DVAT Act, 2004 specifically covers only spectacles. Therefore, the ruling on the question raised by the applicant in his application filed under section 85 of Delhi Value Added Tax Act, 2004 is given as follows:

“The sunglasses are not covered under entry no. 115 of Schedule III of DVAT Act, 2004 and are unspecified item, hence covered under section 4 (1) (e) of the Delhi Value Added Tax Act, 2004. So, the rate of tax in respect of sunglasses is 12.5%.”

This ruling is only clarificatory in nature and hence shall be in force from retrospective effect i.e. with effect from 01.04.2005, the day, the DVAT Act and DVAT Rules came into force.

**(Prashant Goyal)**  
**Commissioner, VAT**

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Copy for information and necessary action to:

1. Principal Secretary (GAD), Government of NCT of Delhi, Delhi Sachivalaya, New Delhi with one spare copy in English and Hindi with the request for publication in Delhi Gazette Part-IV (extraordinary).
2. All Special/Addl./Joint Commissioners, Department of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi
3. VATO (Policy Branch), Department of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi
4. VATO (Ward-101), Department of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi-110002
5. President/Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P. Estate, New Delhi.
6. Guard File.

**(Prashant Goyal)**  
**Commissioner, VAT**