

**(TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE
EXTRAORDINARY)
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
DEPARTMENT OF TRADE & TAXES
VYAPAR BHAWAN : I.P. ESTATE : NEW DELHI-110 002**

No.F.5(54)/Policy-II/VAT/2012-13/325-336

Dated : 20.06.2013

NOTIFICATION

No.F.5(54)/Policy-II/VAT/2012-13/ : Whereas the Ministry of External Affairs, Government of India, in accordance with the principle of reciprocity have requested the Government of National Capital Territory of Delhi to restrict the facility of exemption/refund of VAT in favour of official and personal purchases of the Embassy of the Grand Duchy of Luxembourg in New Delhi and its diplomats vide their letter No. D-II/451/12(10)/2007 dated 30/05/2013.

And, whereas, I, Prashant Goyal Commissioner, Value Added Tax, Government of National Capital Territory of Delhi, am of the opinion that it is expedient in the public interest to do so.

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 03 of 2005), I hereby make the following amendments in the sixth schedule of the said Act namely:

AMENDMENTS

In the entry at Sl. No. 1 in Part-A, for the sub entry at Sl. No. 57, the following shall be substituted, namely:

“(57) Grand Duchy of Luxembourg

For official use:

All purchases made against a single tax invoice subject to the restriction that the minimum invoice limit shall be Rs. 9000/- excluding tax.

For personal use of diplomats:

- i) The minimum invoice limit shall be Rs. 18,000/- excluding tax.
- ii) Exemption/Refund of VAT shall not be granted on food items, drinks and meals.”

(Prashant Goyal)

Commissioner, Value Added Tax