

**(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/2012-13/472-484

Dated:22-07-2013

**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 exempt/refund of VAT in favour of official purchases as well as personal purchases of its diplomats vide their letter No.D-II/451/12(17)/2011 dated 21/06/2013.

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 Sixth Schedule appended to the Delhi Value Added Tax Act, 2004 (Delhi Act 03 of 2005), in the entry at Sl.No.1 in Part-A, a new sub-entry after serial No.(35A) shall be inserted namely:-

**“(35B) REPUBLIC OF GUATEMALA, New Delhi for exemption/refund of VAT in favour of official purchases as well as personal purchases of its diplomats”.**

Registration Number of the Embassy is 07136891426.

This notification shall come into force with immediate effect.

**(Prashant Goyal)**

**Commissioner, Value Added Tax**

No.F.5(54)/Policy-II/VAT/2012-13/472-484

Dated:22-07-2013

Copy forwarded for information and necessary action to:-

1. Pr. Secretary (Finance) Finance Deptt., Govt. of NCT of Delhi, Delhi Sachivalaya, New Delhi
2. The Pr. Secretary (GAD), Govt. of NCT of Delhi, Delhi Sachivalaya, New Delhi with one spare copy for publication in Delhi Gazette Part-IV (extraordinary) in today's date.
3. Pr. Secretary to Hon'ble Chief Minister/Finance Minister, Govt. of NCT of Delhi, Delhi Sachivalaya, New Delhi.
4. All Special / Addl./ Joint Commissioners, Deptt. of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
5. Addl. Commissioner (PR), Deptt. of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
6. Deputy Chief of Protocol (P), M/o External Affairs, Protocol-II Section, Room No.1095, B-Wing, Jawahar Lal Nehru Bhawan, Janpath, New Delhi.
7. Deputy Director (Policy), Deptt. of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi
8. Registrar, Sales Tax Appellate Tribunal, Deptt. of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
9. President, Sales Tax Bar Association (Regd.) Deptt. of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
10. Programmer (EDP), Deptt. of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
11. VATO (Ward No.99), Deptt. of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.

12. P.S. to the Commissioner, VAT, Deptt. of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi
13. Guard File.

**(T.C.Sharma)**  
**VATO(Policy)**