

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

No.F. 5(45)/Policy-II/VAT/Amend/2010/1684-1693

Dated: 08.09.2010

NOTIFICATION

No.F.5(45)/Policy-II/VAT/Amend/2010/ - WHEREAS the Commissioner, Trade and Taxes, Govt. of the National Capital Territory of Delhi being of the opinion that it is expedient in the interest of general public so to do in exercise of the powers conferred by section 103 of the Delhi Value Added Tax Act, 2004, (Delhi Act 3 of 2005), amended Act, 2009 (Delhi Act 01 of 2010) hereby, makes the following amendments in The Sixth Schedule of the Act, namely:-

AMENDMENTS

In The Sixth Schedule of the Delhi Value Added Tax Act, 2004 - Amended Act 2009 (Delhi Act 01 of 2010):-

(I) In the entry at Sl. No.1, in part-A, the sub-entry at Sl. No. (32) shall be substituted by the following, namely:-

“(32) France

- (a) Official Purchases of the Embassy / Consulates General (Chancery and Residence of Heads of Mission / Post):
 - (i) Exemption / Refund of VAT will be allowed only on purchase of office furniture, vehicles, functional office equipments, stationery, telephone, gas, electricity, water, internet, fuel and household items for the residents of the Head of Mission / Head of Post.
 - (ii) Exemption / Refund will not be allowed on repair and maintenance of vehicles other than the Flag Car (official vehicle of the Ambassador / Consul General).
 - (iii) The minimum invoice value per purchase per dealer for exemption / refund of VAT will be Rs. 9500/- per invoice.
- (b) Personal purchases of the diplomatic level officers (other than Head of Mission / Head of Post)
 - (i) Exemption / Refund of VAT will be allowed only on purchase of vehicles.
 - (ii) The minimum invoice value per purchase per dealer for exemption / refund of VAT will be Rs. 9500/- per invoice.

(II) In the entry at Sl. No.1, in part-A, a new sub-entry after Sl. No. (32) shall be inserted, namely:-

“(32A) Georgia

Exemption / refund of VAT for official purchases of the Embassy and personal purchases of its diplomats.

The minimum invoice value per purchase per dealer for exemption / refund of VAT in respect of the Embassy and its diplomats will be Rs. 1500/-”.

(III) In the entry at Sl. No.1, in part-A, the sub-entry at Sl. No. (60) shall be substituted by the following, namely:-

“(60) Mauritius

Exemption / refund of VAT for official purchases of the High Commission and personal purchases of its diplomats

The minimum invoice value per purchase per dealer for exemption / refund of VAT in respect of the Embassy and its diplomats will be Rs. 1500/-”.

This notification shall come into force with immediate effect.

By order and in the name of
the Commissioner (VAT),
Department of Trade and Taxes,
National Capital Territory of Delhi,

(U.K. Tyagi)
Additional Commissioner (Policy)

No.F. 5(45)/Policy-II/VAT/Amend/2010/1684-1693

Dated: 08.09.2010

Copy forwarded for information to:-

1. The Secretary (GAD), Government of NCT of Delhi with one spare copy for its publication in Delhi Gazette Part-IV (extraordinary) in today's date.
2. Dy. Chief of Protocol (P), Ministry of External Affairs, Government of India, Akbar Bhawan, Chankyapuri, New Delhi.
3. The Secretary to Finance Minister, Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
4. The P.A. to the Leader of Opposition, 29, Delhi Legislative Assembly, Old Secretariat, Delhi.
5. P.S. to Commissioner, Value Added Tax, Bikri Kar Bhawan, I.P. Estate, New Delhi.
6. The Joint Secretary (Law), Government of NCT of Delhi, Delhi Sachivalaya, I.P.Estate, New Delhi.
7. The Registrar, Delhi Value Added Tax Appellate Tribunal, Bikri Kar Bhawan, I.P.Estate, New Delhi.
8. VATO (Ward-99), Department of Trade & Taxes, Govt. of NCT of Delhi, New Delhi.
9. Website.
10. Guard File.

(U.K. Tyagi)
Additional Commissioner (Policy)