

Sr. No.	NAME OF ITEM of Delhi VAT Schedule	Pre Budget DVAT Rates	Changed DVAT Rates	REMARKS
		Rates	Rates	
1	Bio-Inputs Like bio-fertilizers, micro-nutrients and plant growth promoters	Nil	5%	Entry no.73 of First Delhi VAT Schedule Shifted to entry no.188 of Third Schedule.
2	Kerosene-stoves, Lanterns and Petromax and their spares.	Nil	5%	Entry no.74 of First Delhi VAT Schedule Rates Shifted to Entry no.189 of Third Schedule
3	Oral Iron Chelator Defarasirox	-	Nil	New entry no.76 of DVAT Schedule inserted in First Schedule
4	Liquefied Petroleum Gas (LPG) for domestic use	5%	Nil	New entry no.77 'Delhi VAT Schedule 'inserted in First Schedule (Necessary amendment made in entry No.24 & 180 of Third Schedule)
5	Fertilizers, Pesticides, Weedicides Insecticides, Herbicides, Rodenticides and Plant Growth Regulators (other than those covered in First schedule)	5%	12.50%	Omitted from Third 'Delhi VAT' schedule (Entry No. 20 of 3rd Schedule)
6	Plastic and Tin containers including barrels	5%	12.50%	Omitted from Third 'Delhi VAT schedule (Entry No. 118 of 3rd Schedule)
7	House hold plastic items such as combs, jug, soap case, mug, tooth brush, patra, looking glass and photo frames, chakla belan, cutlery, tea and atta chhanani, lunch box, bottles, trays, tokras including baskets, mats basins, tubs, and drums of capacity upto 100 litres	5%	12.50%	Omitted from Third 'Delhi VAT schedule (Entry No. 165 of 3rd Schedule)
8	Fittings for door, window and furniture including(1)hinges-butt, piano, narrow, tee, parliament, handles for locks, furniture handles, furniture knobs, drawer channel furniture fitting, furniture hinges, furniture catchers,(2) nails, screws, nuts and bolts, revets, cotter pins, staples, panel pins, blue cut taks, hob nails, stars, studs, iron heels, bullock and horse shoes and nails, (3)chains of all kinds,(4) all kinds of metal	5%	12.50%	Omitted from Third Schedule (Entry No. 166 of 3rd Schedule)

	sections, including slotted angles, shelves and accessories, (5) rods, rails, channels and curtain fittings, (6) tower bolts, handles, aldrops, window stay, gate hook, door stopper, brackets, card clamp, clips, corners, washers, eyelets, hooks and eyes hangers, hasps, pegs, pelmet fittings, sliding door fittings, stoppers, suspenders, springs, magic eyes, trolley wheels, pulleys and holdfasts, (7) wire brushes.			
9	Paint Brushes	5%	12.50%	Omitted from Third Schedule (Entry No. 168 of 3rd Schedule)
10	Wood, Timber, Ply-board and laminated Board	5%	12.50%	Omitted from Third Schedule (Entry No. 169 of 3rd Schedule)
11	Tractor Tyres and tubes	5%	12.50%	Omitted from Third Schedule (Entry No. 171 of 3rd Schedule)
12	Wire mesh and metal mash	5%	12.50%	Omitted from Third Schedule (Entry No. 179 of 3rd Schedule)
13	Desi Ghee	5%	12.50%	Omitted from Third Schedule (Entry No. 181 of 3rd Schedule)
14	Glucose D	5%	12.50%	Omitted from Third Schedule (Entry No. 182 of 3rd Schedule)
15	Locks	5%	12.50%	Omitted from Third Schedule (Entry No. 184 of 3rd Schedule)
16	Weights and measures	5%	12.50%	Omitted from Third Schedule (Entry No. 185 of 3rd Schedule)
17	Fibre board and particle board made out of agricultural wastes like Bagasse	5%	12.50%	Omitted from Third Schedule (Entry No. 186 of 3rd Schedule)
18	Cutlery Items	5%	12.50%	Cutlery items deleted from Entry No. 6 of third schedule
19	Mobile phone and all mobile accessories costing above rupees ten thousand	5%	12.50%	Entry no 41 of third schedule amended to exclude mobile phone and accessories costing above Rupees ten thousand
20	Invertors	5%	12.50%	Sl. No. 7 of Entry No. 41A of third schedule amended to exlude Invertors
21	Readymade garments costing above rupees five thousand	5%	12.50%	Entry No. 57 of third schedule Amended to exclude readymade garments costing above Rs. 5000/-
22	Writing insturments costing above one thousand per piece	5%	12.50%	Entry No 76 of third Schedule amended to exclude writing instruments costing above Rs. 1000/-
23	Magaz of all kinds, Kesar	5%	12.50%	Entry NO. 81 of third schedule amended to

	and Dryfruits			exclude these items
24	Diesel	12.50%	20.00%	Inserted in Fourth Schedule vide serial no 1 Entry No. (v)
25	Aerated Drinks	12.50%	20.00%	Entry inserted at serial No. 11 of fourth schedule
26	Watches costing above rupees five thousand	12.50%	20.00%	Entry inserted at 'Delhi VAT Rates Schedule' serial No. 12 of fourth schedule