

Delhi VAT Act- First Schedule as on 5th March 2014

THE FIRST SCHEDULE

(See section 6)

(as amended vide notification no. F.101(316)/2005-Fin.(A/Cs)/(ii)/28 dated 01.04.2005 and notification no. F.101(323)/2005-Fin.(A/Cs)/(i)/61 dated 01.04.2005 and subsequent amendments)

List of Exempted Commodities

Sl. No.	COMMODITY
1	01.04.2005 to 07.08.2005 Agricultural implements manually operated or animal driven. 08.08.2005² Manually operated or animal driven agricultural implements, their spare parts, components and accessories.
2	01.04.2005 to 13.03.2006 Aids and implements used by handicapped persons. 14.03.2006³ Aids and implements used by handicapped persons, that is to say, (i) Orthopaedic or fracture appliances (ii) Artificial Joints and Artificial parts of the body (iii) Frequency modulated hearing aid system used for hearing by handicapped persons (iv) Parts and accessories of hearing aids (v) Wheel chairs for invalids, whether or not mechanically propelled (including motorised) and their parts and accessories (vi) Braille typewriters whether electric or non electric (vii) Braille Paper
3	01.04.2005 to 10.05.2005 Aquatic feed, poultry feed and cattle feed including grass, hay and straw. 11.05.2005¹ Aquatic feed, poultry feed and cattle feed including grass, hay and straw, supplement and husk of pulses, concentrates and additives, wheat bran and de-oiled cake.
4	01.04.2005 Betel leaves.
5	01.04.2005 to 10.05.2005 Books, Periodicals, Newspapers and Maps. 11.05.2005¹ Books, periodicals and journals including maps, charts and globes.
6	01.04.2005 Charakha, Ambar Charakha, handlooms and handloom fabrics and Gandhi Topi.

Notifications reference has been given at the end of this Schedule

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Sl. No.	COMMODITY
7	<u>01.04.2005</u> Charcoal.
8	<u>01.04.2005</u> Coarse grains other than paddy, rice and wheat.
9	<u>01.04.2005</u> Condoms and Contraceptives.
10	<u>01.04.2005 to 10.05.2005</u> Cotton and silk yarn in hank. <u>11.05.2005¹</u> Cotton and silk yarn in hank and cone.
11	<u>01.04.2005</u> Curd, Lussi, butter milk and separated milk.
12	<u>01.04.2005</u> Earthen pot.
13	<u>01.04.2005</u> Electricity energy.
14	<u>01.04.2005 to 10.05.2005</u> Firewood. <u>11.05.2005¹</u> Fire wood except casurina and eucalyptus timber.
15	<u>01.04.2005 to 10.05.2005</u> Fishnet and fishnet fabrics. <u>11.05.2005¹</u> Fish net, fish fabrics & fish seeds, prawn/shrimp seeds.
16	<u>01.04.2005</u> Fresh milk and pasteurized milk.
17	<u>01.04.2005</u> Fresh plants, saplings and fresh flowers.
18	<u>01.04.2005</u> Fresh vegetables and fruits.
19	<u>01.04.2005</u> Garlic and ginger.
20	<u>01.04.2005 to 10.05.2005</u> Bangles made of shell, glass, lac or plastic. <u>11.05.2005¹</u> All bangles except those made of precious metals.

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Sl. No.	COMMODITY
21	<u>01.04.2005 to 13.03.2006</u> Human blood and blood plasma. <u>14.03.2006</u> ³ Blood including blood components.
22	<u>01.04.2005</u> Indigenous handmade musical instruments.
23	<u>01.04.2005</u> Kumkum, bindi alta and sindur.
24	<u>01.04.2005</u> Meat, fish, prawn and other aquatic products when not cured or frozen; poultry, eggs and livestock and animal hair.
25	<u>01.04.2005</u> National Flag.
26	<u>01.04.2005</u> Organic manure. <u>07.12.2011</u> ¹³ Organic manure, fertilizers, bio-inputs like bio-fertilizers, micro-nutrients and plant growth promoters.
27	<u>01.04.2005</u> Non-judicial stamp paper sold by Government Treasuries; postal items like envelope, post card etc. sold by Government; rupee note, when sold to the Reserve Bank of India and cheques, loose in book form.
28	<u>01.04.2005</u> Raw wool.
29	<u>01.04.2005</u> Semen including frozen semen.
30	<u>01.04.2005</u> Silk worm laying, cocoon and raw silk.
31	<u>01.04.2005 to 20.06.2012</u> Slate and slate pencils. <u>21.06.2012 to 31.03.2013</u> ¹⁴ Slate and slate pencils, geometry boxes, colour boxes, crayons and pencil sharpners. <u>01.04.2013</u> ¹⁵ Slate and slate pencils, geometry boxes, colour boxes, crayons, pencil sharpners and empty pencil/geometry box.
32	<u>01.04.2005</u> Tender green coconut.
33	<u>01.04.2005</u> Toddy, Neera and Arak.
34	<u>01.04.2005</u> Bread (branded or unbranded).

Notifications reference has been given at the end of this Schedule

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Sl. No.	COMMODITY
35	<u>01.04.2005 to 31.03.2013</u> Common Salt (Processed and Unprocessed). <u>01.04.2013</u> ¹⁵ Common Salt (Processed and Unprocessed) and Sendha Namak.
36	<u>01.04.2005</u> Water other than (i) aerated, mineral, distilled, medicinal, ionic, battery, de-mineralized water, and (i) water sold in sealed container.
37	<u>01.04.2005 to 10.05.2005</u> Compressed Natural Gas. <u>11.05.2005</u> ¹ Compressed Natural Gas (CNG) for use in the Transport Sector.
38	<u>01.04.2005</u> Rakhi.
39	<u>01.04.2005</u> Handmade safety matches.
40	<u>01.04.2005</u> Idols made of clay.
41	<u>01.04.2005</u> Clay lamps.
42	<u>01.04.2005</u> Murmuralu, Pelalu, Atukulu, Puffed rice commonly known as Muri, Chira, Murki etc., Poha, Murmura and Lai.
43	<u>01.04.2005</u> Muddhas made of sarkanda, phool buhari / jharoo.
44	<u>01.04.2005</u> Coconut in shell and separated kernel of coconut.
45	<u>01.04.2005</u> Religious Pictures not for use as calendars.
46	<u>01.04.2005</u> Paddy, rice, wheat and pulses.
47	<u>01.04.2005 to 10.05.2005</u> Khandsari including Sugar but not including imported sugar in all forms. <u>11.05.2005 to 09.12.2009</u> ¹ Khandsari including sugar as described from time to time in Column III of the Schedule to the Additional Duty on Excise (Goods of Special Importance) Act, 1957 but not including imported sugar in all forms. <u>10.12.2009 to 31.3.2011</u> ⁶ Khandsari including sugar as described from time to time in Column III of the Schedule to the Additional Duty on Excise (Goods of Special Importance) Act, 1957 including imported sugar in all forms. <u>01.04.2011</u> ¹⁰ Khandsari and sugar including imported sugar in all forms.

Notifications reference has been given at the end of this Schedule

Delhi VAT Act- First Schedule as on 5th March 2014

Sl. No.	COMMODITY
48	<p><u>01.04.2005 to 10.05.2005</u> Textiles but not including imported varieties of textiles.</p> <p><u>11.05.2005 to 07.04.2011¹</u> Textile as described from time to time in Column III of the Schedule to the Additional Duty on Excise (Goods of Special Importance) Act, 1957 but not including Bed sheet, pillow cover and other made-ups covered by HSN entry nos. 63.01, 63.02, 63.03, 63.04, 63.05 and 63.06 and imported varieties of textiles.</p> <p><u>08.04.2011 to 20.06.2011¹¹</u> Textile as described in the First Schedule to the Additional Duty on Excise (Goods of Special Importance) Act, 1957 before its omission by the Govt. of India to give effect to section 75 of the Finance Bill, 2011 but not including –</p> <ul style="list-style-type: none"> (i) bed-sheets, pillow covers and other made ups covered by HSN entry nos. 63.01, 63.02, 63.03, 63.04, 63.05 and 63.06. (ii) imported varieties of textiles. (iii)(a) industrial textiles such as canvass belt, filter cloth etc. (b) furnishings other than handloom furnishings. (c) suitings. <p><u>21.06.2011¹²</u> Textile as described in the First Schedule to the Additional Duty on Excise (Goods of Special Importance) Act, 1957 before its omission by the Govt. of India to give effect to section 75 of the Finance Bill, 2011 but not including –</p> <ul style="list-style-type: none"> (i) bed-sheets, pillow covers and other made ups covered by HSN entry nos. 63.01, 63.02, 63.03, 63.04, 63.05 and 63.06. <p>(for HSN Entries – Refer Annexure I at the end of the Schedules)</p> <ul style="list-style-type: none"> (ii) imported varieties of textiles. (iii)(a) industrial textiles such as canvass belt, filter cloth etc. (b) furnishings having sale price of more than Rs. 100/- per meter or per piece or per set, as the case may be, other than handloom furnishings. (c) Suiting having sale price of more than Rs. 500/- per meter.
49	<p><u>01.04.2005 to 10.05.2005</u> Tobacco excluding Gutkha and imported varieties of tobacco.</p> <p><u>11.05.2005 to 13.05.2007¹</u> Tobacco as described from time to time in Column III of the Schedule to the Additional Duty on Excise (Goods of Special Importance) Act, 1957 but not including gutkha and imported varieties of tobacco.</p>

Notifications reference has been given at the end of this Schedule

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Sl. No.	COMMODITY
49 (contd..)	<u>14.05.2007 to 31.03.2011⁴</u> Unmanufactured tobacco, bidis and tobacco used in the manufacture of bidis and hooka tobacco. <u>01.04.2011¹⁰</u> Omitted
50	<u>01.04.2005</u> Flour, Atta, Maida, Suji, Besan etc.
51	<u>01.04.2005</u> Rassi, Ban and Newars.
52	<u>01.04.2005</u> Mid-day meals supplied by agencies approved by the Government and local bodies to schools run by the Government of National Capital Territory of Delhi or local bodies.
53	<u>11.05.2005¹</u> Khadi garments, bags and made-ups.
54	<u>11.05.2005¹</u> All seeds other than oil seeds.
55	<u>11.05.2005¹</u> Gur & Jaggeri.
56	<u>11.05.2005¹</u> Items covered under PDS (except kerosene).
57	<u>11.05.2005¹</u> Items under customs bond for re-export after manufacturing or otherwise.
58	<u>11.05.2005 to 07.08.2005¹</u> Pappad. <u>08.08.2005²</u> Pappad and Vadi.
59	<u>11.05.2005¹</u> Lac/shell-lac.
60	<u>11.05.2005¹</u> Plastic waste.
61	<u>11.05.2005¹</u> Scrap glass/scrap glass bottles.
62	<u>11.05.2005¹</u> Motion picture distribution when treated as right to use goods.
63	<u>11.05.2005¹</u> Natural gas sold to Delhi based agencies engaged in the production of CNG for sale in Delhi for use in the Transport Sector.

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Sl. No.	COMMODITY
64	<u>11.05.2005¹</u> Natural Gas and R-LNG (Re-gassified Liquid Natural Gas) sold to the Power Generation Company / Companies owned by the Government of NCT of Delhi for generation of Power meant for sale in Delhi.
65	<u>08.08.2005²</u> Leaf plates and cups.
66	<u>08.08.2005²</u> Paper waste.
67	<u>08.08.2005²</u> Incense sticks commonly known as agarbati, dhup kathi or dhup bati.
68	<u>14.03.2006³</u> Deferiprone and Desferrioxamine.
69	<u>14.03.2006 to 20.06.2012³</u> Rubber/Plastic/Rexine footwear having MRP less than Rs.300/- per pair provided that the MRP is indelibly marked or embossed on the footwear itself. <u>21.06.2012 to 31.03.2013¹⁴</u> Rubber/Plastic/Rexine footwear having MRP less than Rs.500/- per pair provided that the MRP is indelibly marked or embossed on the footwear itself. <u>01.04.2013¹⁵</u> All types of footwear having MRP up to Rs. 500/- provided that the MRP is indelibly marked or embossed on the footwear itself.
70	<u>14.03.2006 to 20.06.2012³</u> Hawan samagri. <u>21.06.2012¹⁴</u> Hawan samagri, Roli, Sacred Thread, Kirpan, Prasadum by religious institutions and Misri, Patasha as part of Prasad.
71	<u>14.05.2007⁴</u> Tri-cycle meant for use by persons with disability.
72	<u>14.05.2007 to 20.06.2012⁴</u> Blood filters. <u>21.06.2012¹⁴</u> Blood filters and blood bags.
73	<u>14.05.2007 to 31.03.2010⁴</u> Bio-inputs like bio-fertilizers, micro-nutrients and plant growth promoters. <u>01.04.2010⁷</u> Omitted

Notifications reference has been given at the end of this Schedule

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Sl. No.	COMMODITY
74	<u>14.05.2007 to 31.03.2010</u> ⁴ Kerosene-stoves, Lanterns and Petromax and their spares. <u>01.04.2010 to 31.03.2011</u> ⁷ Omitted <u>01.04.2011</u> ¹⁰ Kerosene stoves, lanterns and petromax and their spares.
75	<u>31.03.2008</u> ⁵ Embroidery and Zari items, that is to say-(i) imi, (ii) zari, (iii) kasab, (iv) salma, (v) dabka, (vi) chumki, (vii) gota, (viii) sitara, (ix) naqsi, (x) kora, (xi) glass bead, (xii) badla and (xiii) gazai
76	<u>01.04.2010</u> ⁷ Oral Iron Chelator Defarasirox.
77	<u>01.04.2010</u> ⁷ Liquefied Petroleum Gas (LPG) for domestic use.
78	<u>26.11.2010</u> ⁸ Sanitary napkins for use by females provided the M.R.P. is equal to Rs. 20/- or less than Rs. 20/- per pack and a single pack contains at least 8 units.
79	<u>01.06.2010</u> ⁹ Food commonly known as 'Jan Ahaar' sold in Delhi by Non-Governmental Organisations (NGOs), which are duly approved by the Department of Social Welfare and Women & Child Welfare, Government of NCT of Delhi for selling this food.
80	<u>01.04.2011</u> ¹⁰ Bicycles having MRP upto Rs. 3500/-.
81	<u>01.04.2011</u> ¹⁰ Adult diapers.
82	<u>21.06.2012</u> ¹⁴ Tricycles.
83	<u>21.06.2012 to 31.03.2013</u> ¹⁴ Kites. <u>01.04.2013</u> ¹⁵ Kites and Charkhi, Manjha used for flying kites.
84	<u>21.06.2012</u> ¹⁴ Juna.
85	<u>21.06.2012</u> ¹⁴ Mahawar, Hairpins, Hairbands, Hairclips, Safety Pins and Saree falls.
86	<u>01.04.2013</u> ¹⁵ Refuse Derived Fuel (RDF).

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Sl. No.	COMMODITY
87	<u>01.04.2013</u> ¹⁵ Tiles made from Malba and Kerbstones made from Malba.
88	<u>01.04.2013</u> ¹⁵ Chilly Spray used for self-defence.
89	<u>01.04.2013</u> ¹⁵ Organic Gulal, Organic Colours.
90	<u>01.04.2013</u> ¹⁵ Singhara, Kuttu and their Atta.

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Notification Referred in the First Schedule

- 1 Notification No. F.101(328)/2005-Fin.(A/Cs)(i)/537, dated 11th May, 2005 w.e.f. 11th May, 2005.
- 2 Notification No. F.101(348)/2005-Fin.(A/Cs)/(i)/2393, dated 8th August, 2005 w.e.f. 8th August, 2005.
- 3 Notification No. F.3(77)/Fin.(T&E)/2005-06/1424-1433 kha, dated 14th March, 2006 w.e.f. 14th March, 2006.
- 4 Notification No. F.3(2)/Fin.(T&E)/2007-08/(i)/dsfte/352, dated 14th May, 2007 w.e.f. 14th May, 2007.
- 5 Notification No. F.3(24)/Fin.(T&E)/2007-08/Jsfin/149, dated 31st March, 2008.
- 6 Notification No.F.3(24)/Fin.(T&E)/2009-10/Jsfin/550, dated 10th December, 2009.
- 7 Notification No. F.3(30)/Fin.(T&E)/2009-10/jsfin/285, dated 1st April, 2010.
- 8 Notification No. F.3(42)/Fin.(Rev.I)/2010-11/asf/210, dated 26th November, 2010 w.e.f. 26th November, 2010.
- 9 Notification No. F.3(43)/Fin(Rev-I)/2010-11/DS-II/33, dated 19th January, 2011 w.e.f. 1st June, 2010.
- 10 Notification No.3(51)/Fin.(Rev-I)/2010-11/asf/12, dated 1st April, 2011 w.e.f. 1st April, 2011.
- 11 Notification No.3(51)/Fin.(Rev-I)/2010-11/asf/12, dated 1st April, 2011 w.e.f. 08.04.2011 i.e. the date of notification of the Finance Act, 2011 by the Government of India.
- 12 Notification No. F.3(11)Fin.(Rev-I)/2011-12/DSII/313, dated 21st June, 2011 w.e.f. 21st June, 2011.
- 13 Notification No.F.3(17)/Fin(Rev-I)/2011-12/DSIII/1420, dated 7th December, 2011 w.e.f. 7th December, 2011.
- 14 Notification No.3(4)/Fin.(Rev-I)/2012-13/DSIII/461-462, dated 21st June, 2012 w.e.f. 21st June, 2012.
- 15 Notification No.3(18)/Fin(Rev-I)/2012-13/dsvi/265; dated 30th March, 2013 w.e.f. 1st April, 2013.

ANNEXURE - I

IMPORTANT HSN AS REFERRED IN VARIOUS ENTRIES

(As available on www.cbec.gov.in)

**A Entry 48 of First Schedule & 114 of Third Schedule –
Made ups (HSN 63.01 to 63.06)**

6301	BLANKETS AND TRAVELLING RUGS
6301 10 00	Electric blankets
6301 20 00	Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair
6301 30 00	Blankets (other than electric blankets) and travelling rugs, of cotton
6301 40 00	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres
6301 90	<i><u>Other blankets and traveling rugs:</u></i>
6301 90 10	Jute blankets including blankets of blended jute
6301 90 90	Other
6302	BED LINEN, TABLE LINEN, TOILET LINEN AND KITCHEN LINEN
6302 10	<i><u>Bed linen, knitted or crocheted:</u></i>
6302 10 10	Of cotton
6302 10 90	Other
	<i><u>Other bed linen, printed:</u></i>
6302 21 00	Of cotton
6302 22 00	Of man-made fibres
6302 29 00	Of other textile materials
	<i><u>Other bed linen:</u></i>
6302 31 00	Of cotton
6302 32 00	Of man-made fibres
6302 39 00	Of other textile materials
6302 40	<i><u>Table linen, knitted or crocheted:</u></i>
6302 40 10	Of silk
6302 40 20	Of wool or fine animal hair
6302 40 30	Of cotton
6302 40 40	Of man-made fibres
6302 40 90	Other
	<i><u>Other table linen:</u></i>
6302 51 00	Of cotton
6302 52 00	Of flax

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6302 53 00	Of man-made fibres
6302 59 00	Of other textile materials
6302 60 00	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton
	<u>Other:</u>
6302 91 00	Of cotton
6302 92 00	Of flax
6302 93 00	Of man-made fibres
6302 99 00	Of other textile materials
6303	CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS; CURTAIN OR BED VALANCES
	<u>Knitted or crocheted:</u>
6203 11 00	Of cotton
6203 12 00	Of synthetic fibres
6203 19 00	Of other textile materials
	<u>Other:</u>
6303 91 00	Of cotton
6303 92 00	Of synthetic fibres
6303 99	<u>Of other textile materials:</u>
6303 99 10	Silk shower curtains
6303 99 90	Other
6304	OTHER FURNISHING ARTICLES, EXCLUDING THOSE OF HEADING 9404
	<u>Bedspreads:</u>
6304 11 00	Knitted or crocheted
6304 19	<u>other:</u>
6304 19 10	Bedsheets and bedcovers, of cotton
6304 19 20	Bedspreads of silk
6304 19 30	Bedsheets and bedcovers of man-made fibres
6304 19 90	Other
	<u>Other:</u>
6304 91	<u>Knitted or crocheted:</u>
6304 91 10	Silk belt
6304 91 20	Woollen cushion cover
6304 91 90	Other
6304 92	<u>Not knitted or crocheted, of cotton:</u>
6304 92 10	Counterpanes
6304 92 20	Napkins
6304 92 30	Pillow case and pillow slip
6304 92 40	Tablecloth and table cover
6304 92 50	Terry towel

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6304 92 60	Towels, other than terry towel
6304 92 70	Mosquito nets
6304 92 80	Cushion covers
6304 92 90	Other furnishing articles
6304 93 00	Not knitted or crocheted, of synthetic fibres
6304 99	<u>Not knitted or crocheted, of other textile material:</u>
6304 99 10	Silk cushion covers
6304 99 90	Other
6305	SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS
6305 10	<u>Of jute or of other textile bast fibres of heading 5303:</u>
6305 10 10	Jute bagging for raw cotton
6305 10 20	Jute corn (grains) sacks
6305 10 30	Jute hessian bags
6305 10 40	Jute sacking bags
6305 10 50	Jute wool sacks
6305 10 60	Plastic coated or paper cum polythene lined jute bags and sacks
6305 10 70	Paper laminated hessian jute
6305 10 80	Jute soil savers
6305 10 90	Other
6305 20 00	Of cotton
	<u>Of man-made textile materials:</u>
6305 32 00	Flexible intermediate bulk containers
6305 33 00	Other, of polyethylene or polypropylene strip or the like
6305 39 00	Other
6305 90 00	Of other textile materials
6306	TARPAULINS, AWNINGS AND SUNBLINDS; TENTS; SAILS FOR BOATS, SAILBOARDS OR LANDCRAFT; CAMPING GOODS
	<u>Tarpaulins, awnings and sunblinds:</u>
6306 11 00	Of cotton
6306 12 00	Of synthetic fibres
6306 19	<u>Of other textile materials:</u>
6306 19 10	Jute tarpaulins (including DW tarpaulin)
6306 19 20	Blinds or awnings of coir
6306 19 30	Venetian or Austrian blinds
6306 19 90	Other
	<u>Tents:</u>
6306 21 00	Of cotton
6306 22 00	Of synthetic fibres

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6306 29 Of other textile materials:

6306 29 10 Of jute

6306 29 90 Other

Sails:

6306 31 00 Of synthetic fibres

6306 39 Of other textile materials:

6306 39 10 Of cotton

6306 39 90 Other

Pneumatic mattresses:

6306 41 00 Of cotton

6306 49 00 Of other textile materials

Other:

6306 91 00 Of cotton

6306 99 00 Of other textile materials

Delhi VAT Act- Second Schedule as on 5th March 2014

THE SECOND SCHEDULE

(See section 4)

List of Goods Taxed at 1%

Sl. No.	COMMODITY
1	<u>01.04.2005</u> Bullion.
2	<u>01.04.2005</u> Articles of Gold, Silver and Precious Metals including Jewellery made from gold, silver and precious metals.
3	<u>01.04.2005</u> Precious Stones and Semi-Precious Stones.

THE THIRD SCHEDULE

(See section 4)

(as amended vide notification no. F.101(316)/2005-Fin.(A/Cs)/(iii)/39 dated 01.04.2005 and notification no. F.101(323)/2005-Fin.(A/Cs)/(ii)/72 dated 01.04.2005 and subsequent amendments)

List of Goods Taxed at 5%¹

Sl. No.	COMMODITY
1	<p><u>01.04.2005 to 07.08.2005</u> Agricultural implements not operated manually or not driven by animal.</p> <p><u>08.08.2005⁴</u> Agricultural implements not operated manually or not driven by animal, their spare parts, components and accessories.</p>
2	<p><u>01.04.2005</u> All equipments for communications such as, Private Branch Exchange (PBX) and Electronic Private Automatic Branch Exchange (EPABX) etc.</p>
3	<p><u>01.04.2005</u> All intangible goods like copyright, patent, rep license, goodwill etc.</p>
4	<p><u>01.04.2005</u> All kinds of bricks including fly ash bricks, refractory bricks and asphaltic roofing, earthen tiles.</p>
5	<p><u>01.04.2005</u> All types of yarn other than cotton and silk yarn in hank and sewing thread.</p>
6	<p><u>01.04.2005 to 10.05.2005</u> Aluminium utensils and enameled utensils.</p> <p><u>11.05.2005 to 13.05.2007²</u> All utensils including pressure cookers/pans except utensils made of precious metals.</p> <p><u>14.05.2007 to 31.03.2010⁸</u> All utensils and cutlery items (including pressure cookers/pans) except those made of precious metals.</p> <p><u>01.04.2010¹¹</u> All utensils (including pressure cookers/pans) except utensils made of precious metals.</p>

¹ Rate of tax on non-declared goods specified in Schedule III of the DVAT Act has been increased from 4% to 5% vide No.F.14(16)/LA-2009/LJ/10/lclaw/1, dated 06.01.2010 and No. F.3(23)/Fin(T&E)/2009-10/JSF/15-25, dated 13.01.2010 w.e.f. 13.01.2010. Rate of tax on declared goods specified in Schedule III has been increased from 4% to 5% vide notification no. F.14(6)/LA-2011/lclaw/193 dt. 28.09.2011 read with F.3(15)/Fin.(Rev.-I)/ 2011-12/ssf/113 dt. 30.09.2011 w.e.f. 1.10.2011. Therefore title of this Schedule, which presently reads as "List of Goods Taxed at 4%", should also be substituted as, "List of Goods Taxed at 5%".

Notifications reference has been given at the end of this Schedule

Delhi VAT Act- Third Schedule as on 5th March 2014

Sl. No.	COMMODITY
7	<u>01.04.2005</u> Arecanut powder and betel nut.
8	<u>01.04.2005</u> Bamboo.
9	<u>01.04.2005 to 10.05.2005</u> Bearings <u>11.05.2005²</u> Bearings including plumnes blocks, housing for bearing, locate rings and covers, adopter with drawl sleeves, lock-nuts, lock-washers, clamps and rolling elements.
10	<u>01.04.2005</u> Beedi leaves.
11	<u>01.04.2005</u> Beltings.
12	<u>01.04.2005 to 10.05.2005</u> Bicycles, tricycles, cycle rickshaws and parts. <u>11.05.2005 to 31.03.2011²</u> Bicycles, Tricycles, cycle rickshaws and parts including tyres and tubes thereof. <u>01.04.2011 to 20.06.2012¹³</u> Bicycles having MRP above Rs. 3500/-, tricycles, cycle rickshaws and parts including tyres and tubes thereof. <u>21.06.2012¹⁷</u> Bicycles having MRP above Rs. 3500/-, cycle rickshaws and parts including tyres and tubes thereof.
13	<u>01.04.2005 to 19.04.2005</u> Bitumen. <u>20.04.2005¹</u> Omitted
14	<u>01.04.2005</u> Bone meal.
15	****
16	<u>01.04.2005 to 10.05.2005</u> Drugs and Medicines including bulk drugs. <u>11.05.2005²</u> Drugs & medicines including vaccines, syringes and dressings, medicated ointments produced under a drugs licence, light liquid paraffin of IP grade.

Notifications reference has been given at the end of this Schedule

Delhi VAT Act- Third Schedule as on 5th March 2014

Sl. No.	COMMODITY
17	<u>01.04.2005 to 10.05.2005</u> Castings. <u>11.05.2005²</u> Castings including all metal castings.
18	<u>01.04.2005</u> Centrifugal, monobloc and submersible pumps and parts thereof.
19	<u>01.04.2005</u> Coffee beans and seeds, cocoa pod, green tea leaf and chicory.
20	<u>01.04.2005 to 10.05.2005</u> Chemical fertilizers, pesticides, weedicides and insecticides. <u>11.05.2005 to 13.05.2007²</u> Bio-fertilizers and micro nutrients, also plant growth promoters and regulators, herbicides, rodenticides, chemical fertilizers, pesticides, weedicides and insecticides. <u>14.05.2007 to 31.03.2010⁸</u> Fertilizers, Pesticides, Weedicides, Insecticides, Herbicides, Rodenticides and Plant Growth Regulators (other than those covered in the First Schedule). <u>01.04.2010¹¹</u> Omitted
21	<u>01.04.2005</u> Coir and coir products excluding coir mattresses.
22	<u>01.04.2005</u> Cotton and cotton waste.
23	<u>01.04.2005</u> Crucibles.
24	<u>01.04.2005 to 10.05.2005</u> Declared goods as specified in section 14 of the Central Sales Tax Act, 1956 but not including cereals, pulses, sugar and tobacco. <u>11.05.2005 to 31.03.2010²</u> Declared goods as specified in section 14 of the Central Sales Tax Act, 1956 but not including cereals, pulses, sugar, textiles and tobacco. <u>01.04.2010¹¹</u> Declared goods as specified in section 14 of the Central Sales Tax Act, 1956 but not including cereals, pulses, sugar, textiles, tobacco and Liquefied Petroleum Gas (LPG) for domestic use.
25	<u>01.04.2005 to 10.05.2005</u> Edible oils, oil cake and de-oiled cake <u>11.05.2005²</u> Edible oils and oil cake.

Notifications reference has been given at the end of this Schedule

Delhi VAT Act- Third Schedule as on 5th March 2014

Sl. No.	COMMODITY
26	<u>01.04.2005 to 07.08.2005</u> Electrodes. <u>08.08.2005</u> ⁴ Electrodes and welding equipments.
27	<u>01.04.2005</u> Exercise book, graph book and laboratory note book.
28	<u>01.04.2005</u> Ferrous and non-ferrous metals and alloys; non-metals such as aluminium, copper, zinc and extrusions of those.
29	<u>01.04.2005</u> Fibers of all types and fiber waste.
30	****
31	<u>01.04.2005 to 10.05.2005</u> Fried grams <u>11.05.2005</u> ² Fried and roasted grams.
32	<u>01.04.2005 to 10.05.2005</u> Gur, jaggery, and edible variety of rub gur. <u>11.05.2005</u> ² Edible varieties of rub gur.
33	<u>01.04.2005</u> Hand pumps and spare parts.
34	<u>01.04.2005</u> Medicinal Herbs including Amla, Harrad, Bahera, Sikakai, Katha, Supari, Rattanjot & Khusk Pudina, Bark, Dry Plant, Dry Root commonly known as jari booti and dry flower.
35	<u>01.04.2005</u> Hose pipes.
36	<u>01.04.2005</u> Hosiery goods.
37	<u>01.04.2005</u> Husk and bran of cereals.
38	<u>01.04.2005</u> Ice.
39	<u>01.04.2005 to 07.08.2005</u> Incense sticks commonly known as, agarbatti, dhupkathi or dhupbati. <u>08.08.2005</u> ⁴ Omitted

Notifications reference has been given at the end of this Schedule

Delhi VAT Act- Third Schedule as on 5th March 2014

Sl. No.	COMMODITY	
40	<p><u>01.04.2005 to 29.11.2005</u> Industrial cables (High voltage cables, ELPE Cables, jelly filled cables, optical fibres). <u>30.11.2005⁵</u> Industrial cables (High voltage cables, XLPE Cables, jelly filled cables, optical fibres).</p>	
41	<p><u>01.04.2005 to 07.08.2005</u> IT products including computers, telephone and parts thereof, teleprinter and wireless equipment and parts thereof, cellular phones and accessories. <u>08.08.2005 to 31.03.2010⁴</u> Computers, telephone and parts thereof, teleprinter and wireless equipment and parts thereof, cellular phones and accessories. <u>01.04.2010¹¹</u> Computers, telephone and parts thereof, teleprinter and wireless equipment and parts thereof, Mobile phone and all mobile accessories costing upto rupees ten thousand.</p>	
41A	<p><u>01.04.2005 to 29.11.2005</u> IT products notified by the Ministry of IT as specified below: (for Complete list – Refer Annexure II given at the end of the Schedules) <u>30.11.2005⁵ [For S.No. 1 to 6 and 8 to 30 along with notes] & 14.03.2006⁶ [For S. No. (7)]</u> Information Technology products as per the description in column (2) below, as covered under the headings, or sub-headings mentioned in column (3), as the case may be, of the Central Excise Tariff Act, 1985 (5 of 1986)</p>	
	Serial No.	Description
	(1)	(2)
	1	Automatic Typewriter and word processing machines.
	2	Electronic calculator capable of operations without an external source of electrical power and pocket size data recording, reproducing and displaying machines with calculating functions (including electronic diaries other than those covered under heading No. 8471) or incorporating a printing device.
	3	Automatic data processing machines and units thereof, magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data.
		Central Excise Tariff Heading
		(3)
		8469
		8470
		8471

Notifications reference has been given at the end of this Schedule

Delhi VAT Act- Third Schedule as on 5th March 2014

Sl. No.	COMMODITY	
41A	Information Technology productscontd....	
3 (Contd)	Analogue or hybrid automatic data processing machine, Electronic Diaries, Portable digital automatic data processing machine, personal computer, computer systems including personal computers, other Digital automatic data processing machines comprising in the same housing at least a central processing unit and an input and output unit whether or not combined, micro computer / processor, large / mainframe computer, computer presented in form of systems, digital processing units, storage units, input units, output units. Teletypewriter, Data entry terminal, Line Printer, Dot matrix printer, Letter quality daisy wheel printer, Graphic printer, Plotter, Laser jet printer, Key board, Monitor, storage units, floppy disc drive. Winchester / hard disc drives, Removal / exchangeable disc drives, magnetic tape drives, Cartridge tape drive, other units of automatic data processing machines, Uninterrupted power supply units (UPS).	
4	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of heading No. 8470, parts and accessories of the machines of heading No. 8470, parts and accessories of the machines of heading No. 8471, Headstack, connectors for computer terminals, micro processor for automatic data processing machines of heading No. 8471, reconditioned components of computers, network access controllers.	8473
5	DC Micro motors / Steppers motors of an output not exceeding 37.5 Watts.	8501
6	Parts of goods specified in heading No. 8501	8503
7	<u>30.11.2005⁵ to 13.03.2006</u> Uninterrupted Power Supplies (UPS) and their parts. <u>14.03.2006 to 31.03.2010⁶</u> Uninterrupted Power Supplies (UPS), Inverters and their parts. <u>01.04.2010 to 20.06.2012¹¹</u> Uninterrupted Power Supplies (UPS) and their parts. <u>21.06.2012¹⁷</u> Omitted	8504

Notifications reference has been given at the end of this Schedule

Delhi VAT Act- Third Schedule as on 5th March 2014

Sl. No.	COMMODITY	
41A	Information Technology productscontd....	
8	Permanent magnet and articles intended to become permanent magnet (ferrites).	8505
9	Telephone sets, video phones, line telephone sets with cordless handsets, push button type, rotary dial type, cordless telephones, video telephones / video door phones, apparatus for carrier-current line systems of for digital line system, teleprinters, PLCC equipment, voice frequency telegraphy, modems, multiplexers / statistical multiplexers, routers, X-25pads, High Bit Rate Digital Subscriber Line System (HDSL) Digital loop carrier system (DLC), synchronous digital hierarchy system (SDH), ISDN Terminals Subscriber End Equipment, ISDN Terminal Adapters and parts of the equipments covered by this heading.	8517
10	Microphones, multimedia speakers, headphones, earphones and combined microphones/ speaker sets and their parts.	8518
11	Telephone answering machines.	8520
12	Parts of telephone answering machines.	8522
13	Magnetic tape for recording sound, audio magnetic tape, video magnetic tape, magnetic disc, hard disc pack, floppy disc or diskettes, rewritable magneto optical disc including mini disc, CD Recordable, cards incorporating a magnetic stripe, mattresses for the production of records, prepared record blanks, cartridge tape, blank video cassettes ¾" U-matic and 1" video cassettes/tape ½" video cassettes suitable to work with betacam / betacam SP/M-II S-VHS/Digital S type VCR, 8mm video tapes / cassettes in finished form, 6.35mm (1/4") digital video cassettes and DV tapes suitable to work with digital video camera, blank master disc, blank audio cassettes, audio tape cassettes in finished form (Blank), optical media discs, CD Recordable, CD Rewritable.	8523

Notifications reference has been given at the end of this Schedule

Delhi VAT Act- Third Schedule as on 5th March 2014

Sl. No.	COMMODITY	
41A	Information Technology productscontd....	
14	Software including Information Technology software on any media, video compact disc of educational nature, other video compact discs and digital video discs.	8524
15	Transmission apparatus (other than apparatus for radio broadcasting or TV broadcasting, transmission apparatus incorporating reception apparatus, digital still image video cameras).	8525
16	Radio communications receivers, radio pagers.	8527
17	(1) Aerials, antennae and their parts. (2) Parts of goods specified in heading No. 8525 and 8527.	8529
18	LCD panels, LED panel and parts thereof.	8531
19	Electrical capacitors, fixed variable or adjustable (preset) and parts thereof.	8532
20	Electrical resistors (including rheostats and potentiometers), other than heating resistors.	8533
21	Printed circuits.	8534
22	Switches, connectors and relays for upto 5 amps at voltage not exceeding 250 volts, electronic fuses.	8536
23	Data/Graphic Display tubes, other than TV picture tubes and parts thereof.	8540
24	Diodes transistors and similar semiconductor devices; photo sensitive semi conductive devices, including photovoltaic cells whether or not assembled in modules or made-up into panels; light emitting diodes; mounted piezo-electric crystals.	8541
25	Electronic integrated circuits and micro assemblies.	8542
26	Signal generators and parts thereof.	8543
27	Optical fiber cables.	8544 70
28	Optical fiber and optical fiber bundles; optical fiber cables	9001 10 00
29	Liquid crystal devices, flat panel display devices and parts thereof.	9013
30	Cathode ray oscilloscopes, spectrum analysers, cross talk meters, gain measuring instruments, distortion factor meteres, psophometeres, network and logic analysers and signal analysers.	9030

Notifications reference has been given at the end of this Schedule

Delhi VAT Act- Third Schedule as on 5th March 2014

Sl. No.	COMMODITY
41A	Information Technology productscontd.... <p><u>Note.-</u> (1) The Rules for the interpretation of the provisions of the Central Excise Tariff Act, 1985 read with the Explanatory Notes as updated from time to time published by the Customs Co-operation Council, Brussels apply for the interpretation of this entry and the entry number 84 of this Schedule.</p> <p><u>Note.-</u> (2) Where any commodities are described against any heading or, as the case may be, sub-heading, and the description in this entry and in entry number 84 is different in any manner from the corresponding description in the Central Excise Tariff Act, 1985, then, only those commodities described in this entry and in the entry number 84 will be covered by the scope of this notification and other commodities though covered by the corresponding description in the Central Excise Tariff will not be covered by the scope of this notification.</p> <p><u>Note.-</u> (3) Subject to Note (2), for the purpose of any entry contained in this notification, where the description against any heading or, as the case may be, sub-heading, matches fully with the corresponding description in the Central Excise Tariff, then all the commodities covered for the purposes of the said tariff under that heading or sub-heading will be covered by the scope of this notification.</p> <p><u>Note.-</u> (4) Where the description against any heading or sub-heading is shown as "other", then, the interpretation as provided in Note 2 shall apply.;</p>
42	<u>01.04.2005</u> Kerosene oil sold through PDS.
43	<u>01.04.2005 to 07.08.2005</u> Leaf plates and cups. <u>08.08.2005⁴</u> Omitted
44	****
45	****
46	<u>01.04.2005 to 10.05.2005</u> Napa Slabs (rough flooring stones). <u>11.05.2005²</u> Napa Slabs (rough flooring stones) & Shahabad stones.
47	<u>01.04.2005</u> Ores and minerals.
48	****
49	<u>01.04.2005</u> Paper and newsprint.

Notifications reference has been given at the end of this Schedule

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Sl. No.	COMMODITY
50	<u>01.04.2005 to 10.05.2005</u> Pipes of all varieties including GI pipes, CI pipes, ductile pipes and PVC pipes. <u>11.05.2005²</u> Pipes of all varieties including G.I. Pipes, C.I. Pipes, Ductile Pipes, PVC Pipes and hosepipes and fittings thereof.
51	<u>01.04.2005 to 10.05.2005</u> Hawai Chappal and Plastic footwear. <u>11.05.2005 to 13.03.2006²</u> Plastic footwears including moulded plastic footwears, Hawai Chappals and straps thereof. <u>14.03.2006 to 31.03.2013⁶</u> Plastic footwears (other than those specified in the First Schedule) including moulded plastic footwears, hawai chappals and straps thereof. <u>01.04.2013¹⁸</u> Omitted
52	<u>01.04.2005 to 29.11.2005</u> Printed material including diary, calendar etc. <u>30.11.2005⁵</u> Printed material including diary, calendar [***]
53	<u>01.04.2005</u> Printing ink excluding toner and cartridges.
54	****
55	<u>01.04.2005</u> Pulp of bamboo, wood and paper.
56	<u>01.04.2005 to 10.05.2005</u> Rail coaches engines and wagons. <u>11.05.2005²</u> Railway coaches, engines, wagons and part thereof.
57	<u>01.04.2005 to 10.05.2005</u> Readymade garments. <u>11.05.2005 to 31.03.2010²</u> Readymade garments but not including those made of khadi. <u>01.04.2010¹¹</u> Readymade garments costing upto rupees five thousand but not including those made up of khadi.
58	<u>01.04.2005</u> Renewable energy devices and spare parts.
59	<u>01.04.2005</u> Safety matches other than hand-made safety matches.

Notifications reference has been given at the end of this Schedule

Delhi VAT Act- Third Schedule as on 5th March 2014

Sl. No.	COMMODITY
60	<u>01.04.2005 to 10.05.2005</u> Seeds. <u>11.05.2005²</u> Omitted
61	<u>01.04.2005 to 10.05.2005</u> Sewing machines. <u>11.05.2005²</u> Sewing machines, its parts and accessories.
62	<u>01.04.2005</u> Ship and other water vessels.
63	<u>01.04.2005 to 10.05.2005</u> Silk fabrics. <u>11.05.2005²</u> Silk fabrics including silk sarees but excluding handloom silk unless covered by Additional Excise Duty.
64	<u>01.04.2005 to 10.05.2005</u> Skimmed milk powder. <u>11.05.2005²</u> Skimmed milk powder and UHT milk.
65	<u>01.04.2005 to 10.05.2005</u> Solvent oils other than organic solvent oil. <u>11.05.2005²</u> Solvent oils.
66	<u>01.04.2005 to 10.05.2005</u> Spices of all varieties and forms including cumin seed, aniseed, turmeric and dry chillies. <u>11.05.2005²</u> All kinds of spices and condiments including cumin seeds, turmeric, ajwain, haldi, dhania, hing, methi, sonth, kalaunji, saunf, khatai, amchur, long-patta, dal-chini, tej-patta, javatri jaiphal, pepper, elaichi of all kind, dried chillies, kankaul mirch.
67	<u>01.04.2005</u> Sports goods excluding apparels and footwear.
68	<u>01.04.2005 to 07.08.2005</u> Starch. <u>08.08.2005⁴</u> Starches, glues and adhesives.
69	****

Notifications reference has been given at the end of this Schedule

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Sl. No.	COMMODITY
70	<u>01.04.2005</u> Tamarind.
71	<u>01.04.2005</u> Tractors, threshers, harvesters and attachments and parts thereof.
72	<u>01.04.2005</u> Transmission towers.
73	<u>01.04.2005 to 10.05.2005</u> Umbrella except garden umbrella. <u>11.05.2005²</u> Umbrella, its parts and accessories thereof except garden umbrella.
74	<u>01.04.2005</u> Vanaspati (Hydrogenated vegetable oil).
75	<u>01.04.2005</u> Vegetable oil including gingili oil and bran oil.
76	<u>01.04.2005 to 10.05.2005</u> Writing instruments. <u>11.05.2005 to 31.03.2010²</u> Writing instruments, geometry boxes, colour boxes, crayons and pencil sharpeners. <u>01.04.2010 to 20.06.2012¹¹</u> Writing instruments costing upto rupees one thousand per piece, geometry boxes, colour boxes, crayons and pencil sharpeners. <u>21.06.2012¹⁷</u> Writing instruments costing upto rupees one thousand per piece.
77	<u>01.04.2005 to 10.05.2005</u> Processed meat, poultry, fish and processed or preserved vegetables and fruits. <u>11.05.2005 to 29.11.2005²</u> Processed meat, poultry, fish and processed or preserved vegetables and fruits, etc. including fruit jams, jelly, pickle, fruits squash, paste, fruit drink and fruit juice whether in sealed container or otherwise. <u>30.11.2005⁵</u> Processed meat, poultry, fish and processed or preserved vegetables and fruits, [***] including fruit jams, jelly, pickle, fruits squash, paste, fruit drink and fruit juice whether in sealed container or otherwise.
78	<u>01.04.2005</u> Knitting wool.

Notifications reference has been given at the end of this Schedule

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Sl. No.	COMMODITY
79	<u>01.04.2005</u> Tea.
80	<u>01.04.2005 to 10.05.2005</u> Embroidary and Zari items.
	<u>11.05.2005 to 30.03.2008²</u> Embroidery and Zari items, that is to say-
	(i) imi,
	(ii) zari,
	(iii) kasab,
	(iv) salma,
	(v) dabka,
	(vi) chumki,
	(vii) gota,
	(viii) sitara,
	(ix) naqsi,
	(x) kora,
	(xi) glass bead,
	(xii) badla and
(xiii) gizai.	
	<u>31.03.2008⁹</u> Omitted
81	<u>01.04.2005 to 10.05.2005</u> Kirana items namely ararote, singhara, kuttu & their atta, kala namak, sendha namak, heeng, aam papar, mushrum, khumba and guchchi, gola, goley ka burada, seik narial, til, rai, postdana, magaj of all kind, mungafali dana, sabudana, roli, mehendi patti, pisi mehendi, kesar. <u>11.05.2005 to 31.03.2010²</u> Kirana items namely ararote, singhara, kuttu & their atta, kala namak, sendha namak, heeng, aam papar, mushrum, khumba and guchchi, [***] goley ka burada, [***] til, rai, postdana, magaj of all kind, mungafali dana, sabudana, roli, mehendi patti, pisi mehendi, kesar, dry fruits. <u>01.04.2010 to 19.07.2010¹¹</u> Kirana items namely ararote, singhara, kuttu & their atta, kala namak, sendha namak, heeng, aam papar, mushrum, khumba and guchchi, goley ka burada, til, rai, postdana, mungafali dana, sabudana, roli, mehendi patti, pisi mehendi.
	Contd.

Notifications reference has been given at the end of this Schedule

Delhi VAT Act- Third Schedule as on 5th March 2014

Sl. No.	COMMODITY																						
81 (Contd...)	<p><u>20.07.2010 to 20.06.2012</u>¹² Kirana items namely ararote, singhara, kuttu & their atta, kala namak, sendha namak, heeng, aam papar, mushrum, khumba and guchchi, goley ka burada, til, rai, postdana, mungafali dana, sabudana, roli, mehendi patti, pisi mehendi, dry fruits.</p> <p><u>21.06.2012 to 31.03.2013</u>¹⁷ Kirana items namely ararote, singhara, kuttu & their atta, kala namak, sendha namak, heeng, aam papar, mushrum, khumba and guchchi, goley ka burada, til, rai, postdana, mungafali dana, sabudana, mehendi patti, pisi mehendi, dry fruits.</p> <p><u>01.04.2013</u>¹⁸ Kirana items namely ararote, kala namak, heeng, aam papar, mushrum, khumba and guchchi, goley ka burada, til, rai, postdana, mungafali dana, sabudana, mehendi patti, pisi mehendi, dry fruits.</p>																						
82	<p><u>01.04.2005</u> School Bags having MRP upto Rs. 300.</p>																						
83	<p><u>01.04.2005 to 10.05.2005</u> Plastic granules.</p> <p><u>11.05.2005</u>² Plastic granules, plastic powder and master batches.</p>																						
84	<p><u>20.04.2005 to 10.05.2005</u>¹ Industrial inputs as specified</p> <p><u>11.05.2005</u>² [For S. No. 1 to 218], <u>08.08.2005</u>⁴ [For S. No. 219 & 220] & <u>07.09.2006</u>⁷ [For S. No. 221] Industrial inputs as specified below :</p> <table border="1"> <thead> <tr> <th>Sl. No.</th> <th>Heading No.</th> <th>Sub Heading No.</th> <th>Description of goods</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>15.01</td> <td></td> <td>Animal (including fish) fats and oils, crude, refined or purified</td> </tr> <tr> <td>2.</td> <td>15.06</td> <td></td> <td>Glycerol, Crude, Glycerol Waters and Glycerol lyes</td> </tr> <tr> <td>3.</td> <td>15.07</td> <td></td> <td>Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured; degreas; residues resulting from the treatment of fatty substances or animal or vegetable waxes</td> </tr> </tbody> </table>			Sl. No.	Heading No.	Sub Heading No.	Description of goods	(1)	(2)	(3)	(4)	1.	15.01		Animal (including fish) fats and oils, crude, refined or purified	2.	15.06		Glycerol, Crude, Glycerol Waters and Glycerol lyes	3.	15.07		Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured; degreas; residues resulting from the treatment of fatty substances or animal or vegetable waxes
Sl. No.	Heading No.	Sub Heading No.	Description of goods																				
(1)	(2)	(3)	(4)																				
1.	15.01		Animal (including fish) fats and oils, crude, refined or purified																				
2.	15.06		Glycerol, Crude, Glycerol Waters and Glycerol lyes																				
3.	15.07		Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured; degreas; residues resulting from the treatment of fatty substances or animal or vegetable waxes																				

Notifications reference has been given at the end of this Schedule

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Sl. No.	COMMODITY		
84	Industrial inputscontd....		
4.	15.08		Animal or vegetable fats boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified; inedible mixtures or preparations of fats and oils of this chapter.
5.	17.02		Liquid glucose (non medicinal), Dextrose Syrup.
6.		2204.10	Denatured ethyl alcohol of any strength
7.		2505.00	Sulphur, Barytes
8.	26.02		Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight
9.	26.03		Copper ores and concentrates
10.	26.04		Nickel ores and concentrates
11.	26.05		Cobalt ores and concentrates
12.	26.06		Aluminium ores and concentrates
13.	26.07		Lead ores and concentrates
14.	26.08		Zinc ores and concentrates
15.	26.09		Tin ores and concentrates
16.	26.10		Chromium ores and concentrates
17.	26.11		Tungsten ores and concentrates
18.	26.12		Uranium or Thorium ores and concentrates
19.	26.13		Molybdenum ores and concentrates
20.	26.14		Titanium ores and concentrates
21.	26.15		Niobium, tantalum, vanadium or zirconium ores and concentrates
22.	26.16		Precious metal ores and concentrates
23.	26.17		Other ores and concentrates
24.	26.18		Granulated slag (slag sand) from the manufacture of iron or steel
25.	26.21		Ground granulated blast-furnace slag (GGBS)

Notifications reference has been given at the end of this Schedule

Delhi VAT Act- Third Schedule as on 5th March 2014

Sl. No.	COMMODITY		
84	Industrial inputscontd....		
26.		2707.10	Benzole
27.		2707.20	Toluole
28.		2707.30	Xylol
29.		2707.40	Naphthalene
30.		2707.50	Phenols
31.		2707.60 2707.90	Creosote oils Mixed Xylene
32.		2711.14	Butadene
33.		2712.20	Normal Paraffin
34.		2714.10	Bitumen
35.	28.01		Fluorine, Chlorine, Bromine and Iodine
36.	28.02		Sulphur, sublimed or precipitated; colloidal sulphur
37.	28.03		Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)
38.	28.04		Hydrogen, rare gases other than metals excluding oxygen (medicinal grade)
39.	28.05		Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury
40.	28.06		Hydrogen chloride (hydrochloric acid); chlorosulphuric acid
41.	28.07		Sulphuric acid and anhydrides thereof; Oleum
42.	28.08		Nitric acid; sulphonitric acids
43.	28.09		Diphosphorus pentoxide; phosphoric acid and polyphosphoric acids
44.	28.10		Oxides of boron; boric acids
44(a)	28.11		Other organic acids and other Inorganic compounds of non-metal
45.	28.12		Halides and halide oxides of non-metals
46.	28.13		Sulphides of non-metals; commercial phosphorus trisulphide
47.	28.14		Ammonia, anhydrous or in aqueous solution

Notifications reference has been given at the end of this Schedule

Delhi VAT Act- Third Schedule as on 5th March 2014

Sl. No.	COMMODITY		
84	Industrial inputscontd....		
48.	28.15		Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium
49.	28.16		Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides of strontium or barium
50.	28.17		Zinc oxide, zinc peroxide
51.		2818.10	Aluminium hydroxide, aluminium calcides
52.	28.19		Chromium oxides and hydroxides
53.	28.20		Manganese oxides
54.		2821.10	Iron oxides and hydroxides;
55.	28.22		Cobalt oxides and hydroxides; commercial cobalt oxides
56.	28.23		Titanium oxide
56(a)	28.24		Lead oxides, Red lead and Orange lead
57.	28.25		Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides
58.	28.26		Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts
59.	28.27		Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides
60.	28.28		Bleach liquid, Bleaching powder, sodium hypochlorides, sodium chloride
61.	28.29		Chlorates and Perchlorates; Bromates and Perbromates; Iodates and periodates
62.	28.30		Sulphides; Polysulphides
63.	28.31		Dithionites and sulphonylates
64.	28.32		Sulphites; thiosulphates
65.		2833	Sodium sulphates, alums, Peroxosulphates (Persulphates), Sodium Hydrogen sulphate, Ferrous sulphate, Copper sulphate, Ammonium alum, potash alum and ferric alum, Manganese sulphate, Strontium sulphate

Notifications reference has been given at the end of this Schedule

Delhi VAT Act- Third Schedule as on 5th March 2014

Sl. No.	COMMODITY		
84	Industrial inputscontd....		
66.		2833.90	Basic Chromium Sulphate, sodium sulphate, Magnesium sulphate, Ferrous sulphate
67.	28.34		Nitrites; nitrates
68.	28.35		Phosphinates (hypophosphites), phosphonates (phosphites); phosphates and polyphosphates, Sodium Tripoliuphosphate, Trisodium phosphate
69.	28.36		Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonates containing ammonium carbonate
70.	28.37		Cyanides, cyanide oxides and complex cyanides
71.	28.38		Fulminates, cyanates and thiocyanates
71(a)	28.39		Silicates, commercial alkali metal, silicates of sodium, sodium metasilicates, sodium metasilicates of potassium, Magnesium Trisilicate
72.	28.40		Borates; peroxoborates (perborates)
73.	28.41		Sodium bichromate
74.		2841.10	Sodium dichromate
75.		2841.20	Potassium dichromate
76.	28.44		Radioactive chemical elements and radioactive isotopes (including the fissile chemical elements and isotopes) and their compounds; mixtures and residues containing these products
77.	28.45		Isotopes other than those of heading No. 28.44; compounds, inorganic or organic of such isotopes, whether or not chemically defined
78.	28.46		Compounds, inorganic or organic, of rare earth metals, of yttrium or of scandium or of mixtures of these metals
79.	28.47		Hydrogen peroxide
80.	28.48		Phosphides, whether or not chemically defined, excluding ferrophosphorus

Notifications reference has been given at the end of this Schedule

Delhi VAT Act- Third Schedule as on 5th March 2014

Sl. No.	COMMODITY		
84	Industrial inputscontd....		
	81.	28.49	Silicon carbide
	82.		2849.10 Calcium carbides.
	83.	28.50	Hydrides, nitrites, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading No. 28.49
	84.	29.02	Cyclic Hydrocarbons
	85.	29.03	Halogenated derivatives of Hydrocarbons
	86.	29.04	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated
	87.	29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives
	88.	29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives
	89.	29.07	Phenols; Phenol-Alcohols and their derivatives
	90.	29.08	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols
	91.	29.09	Ethers, ether-alcohols, ether-phenols, ether-alcoholphenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined) and their halogenated, sulphonated, nitrated or nitrosated derivatives
	92.	29.10	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring and their halogenated, sulphonated, nitrated or nitrosated derivatives
	93.	29.11	Acetals and hemiacetals, whether or not with other oxygen function and their halogenated, sulphonated, nitrated or nitrosated derivatives

Notifications reference has been given at the end of this Schedule

Delhi VAT Act- Third Schedule as on 5th March 2014

Sl. No.	COMMODITY		
84	Industrial inputscontd....		
	94.	29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde
	95.	29.13	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12
	96.	29.14	Acetone, NIBK, MEK, Cyclohexanone, diacetone alcohol and others
	97.	29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives
	98.	29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives
	99.	29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated sulphonated, nitrated or nitrosated derivatives
	100.	29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives
	101.	29.19	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives
	102.	29.20	Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives
	103.	29.21	Amine-function compounds and derivatives and salts

Notifications reference has been given at the end of this Schedule

Delhi VAT Act- Third Schedule as on 5th March 2014

Sl. No.	COMMODITY		
84	Industrial inputscontd....		
104.	29.22		Oxygen-function amino-compounds
105.	29.23		Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids
106.	29.24		Carboxamide-function compounds; amide-function compounds of carbonic acid
107.	29.25		Carboxamide-function compound (including saccharin and its salts) and imine-function compounds.
108.	29.26		Nitrile-function compounds
109.	29.27		Diazo-, Azo- or azoxy-compounds
110.	29.28		Organic derivatives of hydrazine or of hydroxylamine
110(a)	29.29		Compounds with other nitrogenfunction
111.	29.30		Organo-sulphur compounds
112.	29.31		Ethylene Diamine Tetra Acetic Acid, Nitrillo Triacetic Acid and their Derivatives
113.	29.32		Heterocyclic compounds with oxygen heteroatom(s) only
114.	29.33		Heterocyclic compounds with nitrogen heteroatom(s) only
115.	29.34		Nucleic acids and their salts; other heterocyclic compounds
116.	29.35		Sulphonamides
117.	29.38		Glycosides, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives
118.	29.39		Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives
119.	29.42		Ethylene Diamine Tetra Acetic Acid, Nitrillo Triacetic Acid and their Derivatives

Notifications reference has been given at the end of this Schedule

Delhi VAT Act- Third Schedule as on 5th March 2014

Sl. No.	COMMODITY		
84	Industrial inputscontd....		
120.	32.01		Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives excluding catechu or gambiar
121.	32.02		Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning excluding catechu or gambiar
122.	32.03		Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations based on colouring matter or vegetable or animal origin excluding catechu or gambiar
123.	32.04		Synthetic organic colouring matter, whether or not chemically defined; preparations based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined excluding catechu or gambiar
124.	32.05		Colour lakes; preparations based on colour lakes
125.		3206	Pigments, Inorganic products of kind used as luminophores, Ultramarine and preparations, Lithphone and other pigments and preparations based on zink sulphide
126.		3206.49	Red oxide, Bronze powder
127.		3206.90	Master Batches, other colouring matter including ultra marine blue
128.	32.07		Prepared pigments and all their derivatives
129.		3207.10	Glass frit and other glass, in the form of powder, granules or flakes
130.		3207.90	Other
131.	32.11		Prepared driers.

Notifications reference has been given at the end of this Schedule

Delhi VAT Act- Third Schedule as on 5th March 2014

Sl. No.	COMMODITY		
84	Industrial inputscontd....		
132.	32.12		Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms (for example, bales, tablets and the like) or small packings (for example, sachets or bottles of liquid) of a kind used for domestic or laboratory purposes.
133.		3215.90	Printing ink whether or not concentrated or solid.
133(a)	34.02		Silicon surfacted, Non-ionic, Sulphonated or sulphated oxide, Chlorine castor oil
133(b)	34.04		Artificial waxes and prepared waxes
134.	35.01		Casein, caseinates and other Casein derivatives, casein glues.
135.	35.07		Enzymes; prepared enzymes not elsewhere specified or included
136.		3707.00	Chemical preparations for photographic uses (other than varnishes, glues, adhesives, and similar preparations)
137.	38.01		Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures
138.	38.02		Activated carbon; activated natural mineral products; animal black, including spent animal black
139.	38.04		Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil
139(a)	38.05	3805.10	Gums and turpentine oil
140.	38.06		Rosin and resin acids, and derivatives thereof: rosin spirit and rosin oils; run gums.

Notifications reference has been given at the end of this Schedule

Delhi VAT Act- Third Schedule as on 5th March 2014

Sl. No.	COMMODITY		
84	Industrial inputscontd....		
141.	38.07		Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch
142.		3808.10	Insecticides, fungicides, herbicides, weedicides and pesticides of technical grade.
142(a)		3808.20	Sodium penta chlorophenate
143.	38.09		Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included
144.	38.12		Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics
145.	38.14		Reducers and blanket wash/roller wash used in the printing industry.
146.	38.15		Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.
147.	38.17		Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No. 27.07 or 29.02
148.	38.18		Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics
149.	38.23		Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols
150.		3824.90	Retarders used in the printing industry.
151.	39.01		Polymers of ethylene in primary forms

Notifications reference has been given at the end of this Schedule

Delhi VAT Act- Third Schedule as on 5th March 2014

Sl. No.	COMMODITY		
84	Industrial inputscontd....		
152.	39.02		Polymers of propylene or of other olefins, in primary forms
153.	39.03		Polymers of styrene, in primary forms
154.	39.04		Polymers of vinyl chloride or of other halogenated olefins, in primary forms
155.	39.05		Polymers of vinyl acetate or of other vinyl esters in primary forms; other vinyl polymers in primary forms
156.	39.06		Acrylic polymers in primary forms
157.	39.07		Polyacetals, other polyethers and epoxide resins, in primary forms, polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms
158.	39.08		Polyamides in primary forms
159.	39.09		Amino-resins, polyphenylene oxide, phenolic resins and polyurethanes in primary forms
160.	39.10		Silicones in primary forms
161.	39.11		Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products, not elsewhere specified or included in primary forms
162.	39.12		Cellulose and its chemical derivatives, and cellulose ethers, not elsewhere specified or included in primary forms
163.	39.13		Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms
164.	39.14		Ion-exchangers based on polymers of heading Nos. 39.01 to 39.13, in primary forms
165.	39.19		Self adhesive plates, sheets, film foil, tape, strip of plastic whether or not in rolls.

Notifications reference has been given at the end of this Schedule

Delhi VAT Act- Third Schedule as on 5th March 2014

Sl. No.	COMMODITY		
84	Industrial inputscontd....		
166.	39.20		Other plates, sheets, film, foil and strip, of plastics, non-cellular, whether lacquered or metallised or laminated, supported or similarly combined with other materials or not
167.		3921.90.10	Thermocol
168.	39.23		Articles for the conveyance or packing of goods, of plastics, stoppers, lids, caps and other closures, of plastics but not including- (a) insulated wares (b) bags of the type which are used for packing of goods at the time of sale for the convenience of the customer including carry bags
169.	40.01		Natural Rubber, balata, gutta percha, Guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strips
170.	40.02		Synthetic rubber and factice derived from oils in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 40.01 with any product of this heading, in primary forms or in plates, sheets or strip
171.	40.03		Reclaimed rubber in primary forms or in plates, sheets or strip
172.	40.05		Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip, other than the forms and articles of unvulcanised rubber
173.	47.01		Mechanical wood pulp, chemical wood pulp, semi-chemical wood pulp and pulps of other fibrous cellulosic materials
174.	48.19		Cartons (including flattened or folded cartons), boxes (including flattened or folded boxes), cases, bags and other packing containers, of paper, paperboard, whether in assembled or unassembled condition.

Notifications reference has been given at the end of this Schedule

Delhi VAT Act- Third Schedule as on 5th March 2014

Sl. No.	COMMODITY		
84	Industrial inputscontd....		
175.	48.21		Paper printed labels and paperboard printed labels.
176.	48.23		Paper self adhesive tape and printed wrappers used for packing.
177.		5402.33	Polyester texturised yarn
178.		5402.42	Yarn of Polyesters, partially oriented
179.		6305.10	Sacks and bags, of a kind used for the packing of goods, of jute or of other textile bast fibres
180.	70.07		Carboys, bottles, jars, phials of glass, of a kind, used for the packing goods; stoppers, lids and other closures, of glass:
181.	70.14		Glass fibres (including glass wool and glass filaments) and articles thereof (for example: yarn, woven fabrics), whether or not impregnated, coated, covered or laminated with plastics or varnish.
182.	72.02		Ferro alloys
183.	-	7607.60	Aseptic packaging aluminium foil of thickness less than 0.2 mm and backed by paper and LDPE.
184.	83.09		Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers) capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.
185.			Polymer of Styrene-polystyrene or Expandable Polystyrene.
186.			Textile Finishing agents. Textile Printing Binder-PVA Copolymer Textile Non-woven binder-PVA copolymer Lamination emulsion-PVA copolymer Packaging emulsion-PVA copolymer Sticker Emulsion-PVA copolymer Binder for water based paint-PVA copolymer

Notifications reference has been given at the end of this Schedule

Delhi VAT Act- Third Schedule as on 5th March 2014

Sl. No.	COMMODITY		
84	Industrial inputscontd....		
187.			Water/Hydraulic/industrial valves
188.			Copper Clad sheets (PCB Sheets) for Printed Circuit Boards
189.			H-70 base oil
190.			Strings for Musical Instrument's
191.			Purified Terephthalic Acid
192.			Expandable Polysterene or Polysterene of Styrene
193.			Zinc Oxide
194.			Jute Yarn, Jute Cloth and Jute twine
195.			PP/HDPE Woven sacks PP HDPE Fabrics
196.			Refractory Monoothic
197.		3905.10	PVA Copolymer
198.			CNSL, cardanol & Alklyd Resins
199.			Hessian cloth, jute Cloth/Sheets
200.			Metal containers
201.			Sodium Sulphate
202.			Pine Oil, Terepeneol (2906.10)
203.			Mild Steel Sheets
204.			Camphor (2914.20)
205.			Micro cellular Sheets, Banwar Sheets & Hawai Straps.
206.			Woven Label Tapes
207.			Wodden Crates.
208.			Polymers of Venyl Acetate and Poly Venyl acetate Emulsion.
209.			Empty cylinders of LPG.
210.			Railway freight containers attachable to wagon.

Notifications reference has been given at the end of this Schedule

Delhi VAT Act- Third Schedule as on 5th March 2014

Sl. No.	COMMODITY		
84	Industrial inputscontd....		
211.		8201.00	Tools and Dies (<i>Substituted for the words "Tools & Dyes"</i>) ⁷ "Tools that is to say,- (a) Power Tools such as electric drills, tapping machines, hammers, sanders, planners, screw drivers, blowers routers, winches, grinders, super abrasives floor, stone for sharpening carpenters' instruments, tile polishing blocks and rubbing bricks; (b) Cutting Tools such as taps, milling cutters, reamers, segments, carbide tools, saws, high speed cut-off machines, shears, nibblers, compound milter saws, masonry cutters, diamond dresser cutter gear hobbs and gear shaper cutters; (c) Measuring Tools such as micrometers vernier calipers, feeler gauges, height gauges slip gauges snap gauges, pressure gauges dial thermometers, water meter and measuring steel tapes; (d) Hydraulic Tools such as jacks, pipe-benders torque wrenches, breakers, cylinders and control valves; (e) Pneumatic Tools such as impact wrenches, rammers, grinders, drills torque wrenches, tilters, regulators and lubricant applicators; (f) Hand Tools such as spanners pliers, screw drivers, hammers, torque tools, cold chisels, drill bits and burrs, tool bits hack saws, hack saw blades and frames band saw rolls, dice die nuts, tools for carpentry, tools for masons and steel files.
212.		9607.00	Zip/zip fasterner
213.		7301.10	Stainless steel but not including finished goods thereof
214.			Silicon Carbaride
215.		6406.00	Parts of footwear (including upper) / Re-processed Sole

Notifications reference has been given at the end of this Schedule

Delhi VAT Act- Third Schedule as on 5th March 2014

Sl. No.	COMMODITY		
84	Industrial inputscontd....		
	216.		Sewing machine spare parts and thread
	217.		Buttons
	218.		Transformers used in the transmission / distribution of Electricity.
	<u>08.08.2005⁴ to 06.09.2006</u> 1 to 218 - Same as 11.05.2005 219 & 220 inserted as follows:-		
	219		Additives, Salts, Stippers, Passivations, Intermediates and other chemicals used in various types of Electroplating such as Nickel, Zinc, Copper, Satin Nickel, Chrome Brass, Silver, Gold, Aluminium, Lead Tin, Tin Cobalt
	220	39.07	Layflat Tubing
	<u>07.09.2006⁷</u> 1 to 220 - Same as 08.08.2005 221 inserted as:-		
	221		Flexible Polyurethane foam sheets
85	<u>03.05.2005 to 10.05.2005³</u> Sweetmeat		
	<u>11.05.2005 to 07.08.2005²</u> Sweetmeat and halwai items as notified by this Government vide Notification No. F.4(18)/77-Fin. dated the 27 th Feb. 1978, that is to say- (a) to (e) – Refer Annexure III given at the end of this Chapter f) Milk: 141. Curd Lassi.		
	<u>08.08.2005 to 30.03.2008⁴</u> (a) to (e) - Refer Annexure III given at the end of this Chapter (same as 11.05.2005) (f) Curd lassi, flavoured milk and yogurt when sold in sealed and packed containers or in bottles.		
	<u>31.03.2008 to 31.03.2011⁹</u> (a) Sweetmeats and Namkeens (b) Curd lassi, flavoured milk and yogurt when sold in sealed and packed containers or in bottles.		
	<u>01.04.2011¹³</u> (a) Omitted (b) Curd lassi, flavoured milk and yogurt when sold in sealed and packed containers or in bottles.		

Notifications reference has been given at the end of this Schedule

Delhi VAT Act- Third Schedule as on 5th March 2014

Sl. No.	COMMODITY
86	11.05.2005² Capital goods as specified below:
(i)	Machinery for tea industry;
(ii)	Machinery for food and food processing industries including flour mill;
(iii)	Machinery for sugar mill;
(iv)	Machinery for beverages, tobacco and tobacco products industries;
(v)	Machinery for jute, hemp, mesta textiles industries;
(vi)	Machinery for textile industries including hosiery other than jute,
(vii)	Machinery for engineering industries;
(viii)	Machinery for paint industry;
(ix)	Machinery for furniture and wood products industries;
(x)	Machinery for paper and paper products and printing, publishing and allied industries;
(xi)	Machinery for leather and fur product industries;
(xii)	Rubber, plastic, petroleum and coal product industry machinery;
(xiii)	Machinery for chemical and chemical products;
(xiv)	Machinery for basic metal and alloys industries;
(xv)	Machinery for non-metallic mineral product and industries;
(xvi)	Machinery for construction works;
(xvii)	Transport equipment and motor parts manufacturing machinery;
(xviii)	Mining machinery;
(xix)	Packaging machinery;
(xx)	Foundry machinery;
(xxi)	Agricultural machinery other than those mentioned elsewhere in any other Schedule;
(xxii)	Waste treatment plant and pollution control equipment manufacturing machinery;
(xxiii)	Machinery for printing industry;
(xxiv)	Machinery for iron and steel industry;

Notifications reference has been given at the end of this Schedule

Delhi VAT Act- Third Schedule as on 5th March 2014

Sl. No.	COMMODITY	
86	Capital goodscontd....	
	(xxv)	Machinery for refrigeration and cooling towers including air-conditioners;
	(xxvi)	Cooling towers;
	(xxvii)	Earth moving machinery;
	(xxviii)	Spare parts, accessories and components of the plant and machinery specified in items (i) to (xxvii).
87	<u>11.05.2005²</u> Cottage cheese.	
88	<u>11.05.2005²</u> Non-mechanized boats used by fisherman for fishing.	
89	<u>11.05.2005²</u> Refractory monolithic.	
90	<u>11.05.2005²</u> Wooden crates.	
91	<u>11.05.2005²</u> Nuts bolts, screws and fasteners.	
92	<u>11.05.2005²</u> Medical equipment/devices and implants.	
93	<u>11.05.2005²</u> Clay including fire clay, fine china clay and ball clay.	
94	<u>11.05.2005²</u> Toys excluding electronic toys.	
95	<u>11.05.2005²</u> Honey.	
96	<u>11.05.2005²</u> Combs.	
97	<u>11.05.2005²</u> Insulators.	
98	<u>11.05.2005 to 20.06.2012²</u> Cups and glasses of paper and plastics. <u>21.06.2012¹⁷</u> Cups and glasses of paper.	
99	<u>11.05.2005²</u> Buckets made of iron and steel, aluminium, plastic or other materials (except precious materials).	

Notifications reference has been given at the end of this Schedule

Delhi VAT Act- Third Schedule as on 5th March 2014

Sl. No.	COMMODITY
100	<u>11.05.2005²</u> Coal tar.
101	<u>11.05.2005²</u> Computer stationery.
102	<u>11.05.2005²</u> Writing ink.
103	<u>11.05.2005²</u> Rice bran.
104	<u>11.05.2005²</u> Bio-mass briquettes.
105	<u>11.05.2005²</u> River sand and grit.
106	<u>11.05.2005²</u> Wet dates.
107	<u>11.05.2005²</u> Khoya/khoa.
108	<u>11.05.2005²</u> Porridge.
109	<u>11.05.2005²</u> Imitation jewellery.
110	<u>11.05.2005²</u> Feeding bottle, nipples.
111	<u>11.05.2005 to 13.05.2007²</u> Kerosene stove/lantern, petromax, glass chimney, hurricane lamp and its spares. <u>14.05.2007⁸</u> Omitted
112	<u>11.05.2005²</u> Hing (Asafoetida).
113	<u>11.05.2005²</u> Fly ash.
114	<u>11.05.2005 to 07.04.2011²</u> Bed sheet, pillow cover and other made-ups covered by HSN entry nos. 63.01, 63.02, 63.03, 63.04, 63.05 and 63.06. <u>08.04.2011 to 20.06.2011¹⁴</u> (i) Bed-sheets, pillow covers and other made ups covered by HSN entry nos. 63.01, 63.02, 63.03, 63.04, 63.05 and 63.06. (ii)(a) Industrial textiles such as canvass belt, filter cloth etc. (b) Furnishings other than handloom furnishings. (c) Suitings. [contd.]

Notifications reference has been given at the end of this Schedule

Delhi VAT Act- Third Schedule as on 5th March 2014

Sl. No.	COMMODITY
114 (contd..)	<p><u>21.06.2011</u>¹⁵</p> <p>(i) Bed-sheets, pillow covers and other made ups covered by HSN entry nos. 63.01, 63.02, 63.03, 63.04, 63.05 and 63.06.</p> <p>(for HSN Entries – Refer Annexure I at the end of the Schedules)</p> <p>(ii)(a) Industrial textiles such as canvass belt, filter cloth etc.</p> <p>(b) furnishings having sale price of more than Rs. 100/- per meter or per piece or per set, as the case may be, other than handloom furnishings.</p> <p>(c) Suiting having sale price of more than Rs. 500/- per meter.</p>
115	<p><u>11.05.2005 to 10.06.2013 (retrospectively)</u>¹⁹</p> <p>Spectacles, Sunglasses, parts and components thereof, contact lens and lens cleaner. <i>[Earlier inserted w.e.f. 11.05.2005 as, "Spectacles, parts and components thereof, contact lens & lens cleaner" vide notification mentioned at Sl. No. 2 of the end note]</i></p> <p><u>11.06.2013</u>¹⁹</p> <p>Spectacles, parts and components thereof, contact lens and lens cleaner but not including Sunglasses, its parts and components.</p>
116	<p><u>11.05.2005</u>²</p> <p>Jute and all kind of jute products including natural, dyed and bleached, diversified, plain and laminated jute products.</p>
117	<p><u>11.05.2005</u>²</p> <p>Imported textiles and fabrics.</p>
118	<p><u>11.05.2005 to 31.03.2010</u>²</p> <p>Plastic and tin containers including barrels.</p> <p><u>01.04.2010</u>¹¹</p> <p>Omitted</p>
119	<p><u>11.05.2005</u>²</p> <p>Buffing material and metal polish.</p>
120	<p><u>11.05.2005</u>²</p> <p>Paraffin wax of all grades/standards other than food grade standards including standard wax and slack wax.</p>
121	<p><u>11.05.2005 to 07.08.2005</u>²</p> <p>Industrial perfumes and its concentrates.</p> <p><u>08.08.2005</u>⁴</p> <p>Industrial perfumes and its concentrates (HSN 33.02).</p>
122	<p><u>11.05.2005</u>²</p> <p>Linear Alkyle Benzene, L.A.B. Sulphonic Acid, Alfa Olefin Sulphonates.</p>

Notifications reference has been given at the end of this Schedule

Delhi VAT Act- Third Schedule as on 5th March 2014

Sl. No.	COMMODITY
123	<u>11.05.2005²</u> All CDs and DVDs, whether recorded or unrecorded.
124	<u>11.05.2005²</u> Willow vicker.
125	<u>11.05.2005²</u> Mekhla chaddar.
126	<u>11.05.2005 to 20.06.2012²</u> Misri, patasha as part of prasad. <u>21.06.2012¹⁷</u> Omitted
127	<u>11.05.2005²</u> Sattu.
128	<u>11.05.2005²</u> Handicrafts.
129	<u>11.05.2005²</u> Cart driven by animals.
130	<u>11.05.2005²</u> Chicken products.
131	<u>11.05.2005 to 20.06.2012²</u> Kirpan. <u>21.06.2012¹⁷</u> Omitted
132	<u>11.05.2005 to 20.06.2012²</u> Prasadam by religious institutions. <u>21.06.2012¹⁷</u> Omitted
133	<u>11.05.2005 to 20.06.2012²</u> Sacred Thread. <u>21.06.2012¹⁷</u> Omitted
134	<u>11.05.2005²</u> Tapioca.
135	<u>11.05.2005²</u> Mat locally known as madhur, madhur kathi or cyperus.
136	<u>11.05.2005²</u> Rattan, reed (in Malayalam).

Notifications reference has been given at the end of this Schedule

Delhi VAT Act- Third Schedule as on 5th March 2014

Sl. No.	COMMODITY
137	<u>11.05.2005²</u> Plantain leaves.
138	<u>11.05.2005²</u> Coconut fibre.
139	<u>11.05.2005²</u> Chalk stalk.
140	<u>11.05.2005²</u> Bamboo mating.
141	<u>11.05.2005²</u> Animal shoe nails.
142	<u>11.05.2005²</u> Husk including ground nut husk.
143	<u>11.05.2005²</u> Appalam, vadam & vathal.
144	<u>11.05.2005²</u> Unprocessed green leaves of tea.
145	<u>11.05.2005²</u> Leaf plates and cups pressed or stitched.
146	<u>11.05.2005²</u> Agate.
147	<u>11.05.2005²</u> Takhti.
148	<u>11.05.2005²</u> Beehive.
149	<u>11.05.2005²</u> Gamosha.
150	<u>11.05.2005²</u> Bukhari.
151	<u>11.05.2005²</u> Loi.
152	<u>11.05.2005²</u> Pattu.
153	<u>11.05.2005²</u> Gabba.

Notifications reference has been given at the end of this Schedule

Delhi VAT Act- Third Schedule as on 5th March 2014

Sl. No.	COMMODITY
154	<u>11.05.2005²</u> Kangri.
155	<u>11.05.2005²</u> Quandakari.
156	<u>11.05.2005²</u> Sabai grass and rope.
157	<u>11.05.2005²</u> Sirali, bageshi, barroo, date leaves, baskets, made of bamboo.
158	<u>11.05.2005²</u> Mat sticks and reed obtainable from cyperus kathi, mutha.
159	<u>11.05.2005²</u> Candles.
160	<u>11.05.2005²</u> Non-conventional Energy Devices.
161	<u>08.08.2005⁴</u> Unbranded Goli and Toffi.
162	<u>08.08.2005⁴</u> Coated abrasives viz., grinding discs, coated emery cloth, waterproof emery paper, emery belts and rolls, emery wheels (made from natural or artificial powder or grain) and bonded abrasives viz., grinding wheel and like bonded abrasives of different shapes for grinding, sharpening, polishing and cutting.
163	<u>08.08.2005 to 20.06.2012⁴</u> Kite. <u>21.06.2012¹⁷</u> Omitted
164	<u>08.08.2005⁴</u> All other varieties of textile fabrics and made ups as are specifically not covered by any other entry of any of the Schedules to the Act.
165	<u>08.08.2005 to 31.03.2010⁴</u> Household plastic items such as combs, jug, soap case, mug, tooth brush, <i>patra</i> , looking glass and photo frames, <i>chakla belan</i> , cutlery, <i>tea</i> and <i>atta chhanani</i> , lunch box, bottles, trays, <i>tokras</i> including baskets, mats, basins, tubs, and drums of capacity upto 100 litres. <u>01.04.2010¹¹</u> Omitted

Notifications reference has been given at the end of this Schedule

Delhi VAT Act- Third Schedule as on 5th March 2014

Sl. No.	COMMODITY
166	<p><u>08.08.2005 to 31.03.2010⁴</u> Fittings for doors, 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 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. <u>01.04.2010¹¹</u> Omitted</p>
167	<p><u>08.08.2005⁴</u> All other scrap not included elsewhere in any Schedule of the Act.</p>
168	<p><u>08.08.2005 to 31.03.2010⁴</u> Paint brushes. <u>01.04.2010¹¹</u> Omitted</p>
169	<p><u>08.08.2005 to 31.03.2010⁴</u> Wood, timber, ply-board and laminated board. <u>01.04.2010¹¹</u> Omitted</p>
170	<p><u>08.08.2005⁴</u> Insulating varnish.</p>
171	<p><u>08.08.2005 to 29.11.2005⁴</u> Tractor tyre. <u>30.11.2005 to 31.03.2010⁵</u> Tractor tyres and tubes. <u>01.04.2010¹¹</u> Omitted</p>
172	<p><u>14.03.2006⁶</u> Winding wires and Strips.</p>
173	<p><u>14.03.2006⁶</u> Ammeter, KWH meter, Voltmeter.</p>

Notifications reference has been given at the end of this Schedule

Delhi VAT Act- Third Schedule as on 5th March 2014

Sl. No.	COMMODITY
174	<u>14.03.2006⁶</u> Insulating materials, Insulator.
175	<u>14.03.2006⁶</u> Jointing materials.
176	<u>14.03.2006⁶</u> Circuit breakers, HRC fuse, Thermostat.
177	<u>14.03.2006⁶</u> Electrical relays and Single phasing Preventors and Timers.
178	<u>14.03.2006⁶</u> Cocoa and Coffee including coffee beans.
179	<u>14.03.2006 to 31.03.2010⁶</u> Wire mesh and Metal mesh. <u>01.04.2010¹¹</u> Omitted
180	<u>14.03.2006 to 31.03.2010⁶</u> Liquefied Petroleum Gas (LPG) and Piped Natural Gas (PNG). <u>01.04.2010¹¹</u> Liquefied Petroleum Gas (LPG) other than for domestic use and Piped Natural Gas (PNG).
181	<u>14.03.2006 to 31.03.2010⁶</u> Desi Ghee. <u>01.04.2010 to 31.03.2013¹¹</u> Omitted <u>01.04.2013¹⁸</u> Desi Ghee.
182	<u>14.05.2007 to 31.03.2010⁸</u> Glucose D. <u>01.04.2010¹¹</u> Omitted
183	<u>31.03.2008 to 31.03.2013⁹</u> Compact Fluorescent Lamp and Electronic Chokes (Bureau of Indian Standards certified or star rated by Bureau of Energy Efficiency). <u>01.04.2013¹⁸</u> Compact Fluorescent Lamp and Electronic Chokes (Bureau of Indian Standards certified or star rated by Bureau of Energy Efficiency), LED lights.

Notifications reference has been given at the end of this Schedule

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Sl. No.	COMMODITY
184	<u>31.03.2008 to 31.03.2010⁹</u> Locks. <u>01.04.2010¹¹</u> Omitted
185	<u>31.03.2008 to 31.03.2010⁹</u> Weights and Measures. <u>01.04.2010¹¹</u> Omitted
186	<u>31.03.2008 to 31.03.2010⁹</u> Fibre board and particle board made out of agricultural wastes like Bagasse. <u>01.04.2010¹¹</u> Omitted
187	<u>03.06.2008¹⁰</u> Subject to the conditions specified in entry No. 1 of the Fifth Schedule to the Delhi Value Added Tax Act, 2004, the following goods sold by Canteen Stores Department (i) (a) All Goods made of glass including, glassware, but not including glass and bangles, optical lenses, glass tumblers and mirrors. (b) Utensils, kitchenware and tableware made of glass or china clay. (c) Glazed earthenware. (d) Chinaware including crockery. (ii) Iron and steel safes and almirahs. (iii) Cosmetics, perfumery and toilet goods including soaps, shampoos and hair oil but not including tooth brushes, toothpaste, tooth powder and kumkum. (iv) Cushion and mattresses of foam, including foam sheets, pillows and other articles made from foam rubber or plastic foam or other synthetic foam.
188	<u>01.04.2010 to 06.12.2011¹¹</u> Bio-inputs like bio-fertilizers, micro-nutrients and Plant Growth Promoters. <u>07.12.2011¹⁶</u> Omitted

Notifications reference has been given at the end of this Schedule

Delhi VAT Act- Third Schedule as on 5th March 2014

Sl. No.	COMMODITY
189	<u>01.04.2010 to 31.03.2011</u> ¹¹ Kerosene-stoves, Lanterns and Petromax and their spares. <u>01.04.2011</u> ¹³ Omitted

Entries with sign as “****” were omitted vide notification no. F.101(316)/2005-Fin.(A/Cs)/(iii)/39 dated 01.04.2005 and notification no. F.101(323)/2005-Fin.(A/Cs)/ (ii)/72 dated 01.04.2005

Notifications reference has been given at the end of this Schedule

Delhi VAT Act- Third Schedule as on 5th March 2014

Notification Referred in the Third Schedule

Rate of tax on non-declared goods specified in Schedule III of the DVAT Act has been increased from 4% to 5% vide No.F.14(16)/LA-2009/LJ/10/vlaw/1, dated 06.01.2010 and No. F.3(23)/Fin(T&E)/2009-10/JSF/15-25, dated 13.01.2010 w.e.f. 13.01.2010.

- ¹ Notification No. F.101(328)/2005-Fin.(A/Cs)/255 dated 20th April, 2005 w.e.f. 20th April, 2005.
- ² Notification No. F.101(328)/2005-Fin.(A/Cs)(ii)/548 dated 11th May, 2005 w.e.f. 11th May, 2005.
- ³ Notification No. F.101(336)/2005-Fin.(A/Cs)(i)/468 dated 3rd May, 2005 w.e.f. 3rd May, 2005.
- ⁴ Notification No. F.101(348)/2005-Fin.(A/Cs)/(ii) 2404, dated 8th August, 2005 w.e.f. 8th August, 2005.
- ⁵ Notification No. F.3(59)/Fin(T&E)/2005-06/933 kha, dated 30th November, 2005 w.e.f. 30th November, 2005.
- ⁶ Notification No. F.3(77)/Fin.(T&E)/2005-06/1434-1443 kha, dated 14th March, 2006 w.e.f. 14th March, 2006.
- ⁷ Notification No. F.3(22)/Fin.(T&E)/2006-07/dsfe/364-373, dated 7th September, 2006 w.e.f. 7th September, 2006.
- ⁸ Notification No. F.3(2)/Fin(T&E)/2007-08/(ii)/dsfe/351 dated 14th May, 2007 w.e.f. 14th May, 2007.
- ⁹ Notification No. F.3(24)/Fin.(T&E)/2007-08/Jsfin/149, dated 31st March, 2008.
- ¹⁰ Notification No. F.3(2)/Fin.(T&E)/2008-09/jsfin237, dated 3rd June, 2008 w.e.f. 3rd June, 2008.

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Notification Referred in the Third Schedule

- ¹¹ Notification No. F.3(30)/Fin.(T&E)/2009-10/jsfin/285, dated 1st April, 2010.
- ¹² Notification No. F.3(35)/Fin.(Rev-I)/2010-11/asf/161, dated 19th July, 2010 w.e.f. 20th July, 2010.
- ¹³ Notification No.3(51)/Fin.(Rev-I)/2010-11/asf/12, dated 1st April, 2011 w.e.f. 1st April, 2011.
- ¹⁴ Notification No.3(51)/Fin.(Rev-I)/2010-11/asf/12, dated 1st April, 2011 w.e.f. 08.04.2011 i.e. the date of notification of the Finance Act, 2011 by the Government of India.
- ¹⁵ Notification No. F.3(11)Fin.(Rev-I)/2011-12/DS II/313, dated 21st June, 2011 w.e.f. 21st June, 2011.
- ¹⁶ Notification No.F.3(17)/Fin(Rev-I)/2011-12/DSIII/1420, dated 7th December, 2011 w.e.f. 7th December, 2011.
- ¹⁷ Notification No.3(4)/Fin.(Rev-I)/2012-13/DSIII/461-462, dated 21st June, 2012 w.e.f. 21st June, 2012.
- ¹⁸ Notification No.3(18)/Fin(Rev-I)/2012-13/dsvi/265; dated 30th March, 2013 w.e.f. 1st April, 2013.
- ¹⁹ *Notification No.F.3(19)/Fin(Rev-I)2013-14/dsVI/819; dated 4.10.2013 w.e.f. 11.05.2005 retrospectively.*

ANNEXURE - I

IMPORTANT HSN AS REFERRED IN VARIOUS ENTRIES

(As available on www.cbec.gov.in)

A Entry 48 of First Schedule & 114 of Third Schedule – Made ups (HSN 63.01 to 63.06)

6301 BLANKETS AND TRAVELLING RUGS

- 6301 10 00 Electric blankets
- 6301 20 00 Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair
- 6301 30 00 Blankets (other than electric blankets) and travelling rugs, of cotton
- 6301 40 00 Blankets (other than electric blankets) and travelling rugs, of synthetic fibres
- 6301 90 *Other blankets and traveling rugs:*
- 6301 90 10 Jute blankets including blankets of blended jute
- 6301 90 90 Other

6302 BED LINEN, TABLE LINEN, TOILET LINEN AND KITCHEN LINEN

Bed linen, knitted or crocheted:

- 6302 10 10 Of cotton
- 6302 10 90 Other

Other bed linen, printed:

- 6302 21 00 Of cotton
- 6302 22 00 Of man-made fibres
- 6302 29 00 Of other textile materials

Other bed linen:

- 6302 31 00 Of cotton
- 6302 32 00 Of man-made fibres
- 6302 39 00 Of other textile materials

Table linen, knitted or crocheted:

- 6302 40 10 Of silk
- 6302 40 20 Of wool or fine animal hair
- 6302 40 30 Of cotton
- 6302 40 40 Of man-made fibres
- 6302 40 90 Other

Other table linen:

- 6302 51 00 Of cotton
- 6302 52 00 Of flax

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6302 53 00	Of man-made fibres
6302 59 00	Of other textile materials
6302 60 00	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton
	<u>Other:</u>
6302 91 00	Of cotton
6302 92 00	Of flax
6302 93 00	Of man-made fibres
6302 99 00	Of other textile materials
6303	CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS; CURTAIN OR BED VALANCES
	<u>Knitted or crocheted:</u>
6203 11 00	Of cotton
6203 12 00	Of synthetic fibres
6203 19 00	Of other textile materials
	<u>Other:</u>
6303 91 00	Of cotton
6303 92 00	Of synthetic fibres
6303 99	<u>Of other textile materials:</u>
6303 99 10	Silk shower curtains
6303 99 90	Other
6304	OTHER FURNISHING ARTICLES, EXCLUDING THOSE OF HEADING 9404
	<u>Bedspreads:</u>
6304 11 00	Knitted or crocheted
6304 19	<u>other:</u>
6304 19 10	Bedsheets and bedcovers, of cotton
6304 19 20	Bedspreads of silk
6304 19 30	Bedsheets and bedcovers of man-made fibres
6304 19 90	Other
	<u>Other:</u>
6304 91	<u>Knitted or crocheted:</u>
6304 91 10	Silk belt
6304 91 20	Woollen cushion cover
6304 91 90	Other
6304 92	<u>Not knitted or crocheted, of cotton:</u>
6304 92 10	Counterpanes
6304 92 20	Napkins
6304 92 30	Pillow case and pillow slip
6304 92 40	Tablecloth and table cover
6304 92 50	Terry towel

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6304 92 60	Towels, other than terry towel
6304 92 70	Mosquito nets
6304 92 80	Cushion covers
6304 92 90	Other furnishing articles
6304 93 00	Not knitted or crocheted, of synthetic fibres
6304 99	<u>Not knitted or crocheted, of other textile material:</u>
6304 99 10	Silk cushion covers
6304 99 90	Other
6305	SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS
6305 10	<u>Of jute or of other textile bast fibres of heading 5303:</u>
6305 10 10	Jute bagging for raw cotton
6305 10 20	Jute corn (grains) sacks
6305 10 30	Jute hessian bags
6305 10 40	Jute sacking bags
6305 10 50	Jute wool sacks
6305 10 60	Plastic coated or paper cum polythene lined jute bags and sacks
6305 10 70	Paper laminated hessian jute
6305 10 80	Jute soil savers
6305 10 90	Other
6305 20 00	Of cotton
	<u>Of man-made textile materials:</u>
6305 32 00	Flexible intermediate bulk containers
6305 33 00	Other, of polyethylene or polypropylene strip or the like
6305 39 00	Other
6305 90 00	Of other textile materials
6306	TARPAULINS, AWNINGS AND SUNBLINDS; TENTS; SAILS FOR BOATS, SAILBOARDS OR LANDCRAFT; CAMPING GOODS
	<u>Tarpaulins, awnings and sunblinds:</u>
6306 11 00	Of cotton
6306 12 00	Of synthetic fibres
6306 19	<u>Of other textile materials:</u>
6306 19 10	Jute tarpaulins (including DW tarpaulin)
6306 19 20	Blinds or awnings of coir
6306 19 30	Venetian or Austrian blinds
6306 19 90	Other
	<u>Tents:</u>
6306 21 00	Of cotton
6306 22 00	Of synthetic fibres

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6306 29 *Of other textile materials:*

6306 29 10 Of jute

6306 29 90 Other

Sails:

6306 31 00 Of synthetic fibres

6306 39 *Of other textile materials:*

6306 39 10 Of cotton

6306 39 90 Other

Pneumatic mattresses:

6306 41 00 Of cotton

6306 49 00 Of other textile materials

Other:

6306 91 00 Of cotton

6306 99 00 Of other textile materials

ANNEXURE - II

IT PRODUCTS

**Entry no. 41A of Third Schedule
From 1st April 2005 to 29th November 2005**

Entry No.	Items
41A	IT products notified by the Ministry of IT as specified below:
(i)	Word processing machines, Electronic typewriters.
(ii)	Microphones, multimedia speakers, headphones, etc.
(iii)	Telephone answering machines.
(iv)	Parts of Telephone answering machines.
(v)	Prepared unrecorded media for sound recording.
(vi)	IT software or any media.
(vii)	Transmission apparatus other than apparatus for radio or T.V. broadcasting.
(viii)	Radio communication receivers, Radio Pagers.
(ix)	Aerials, antennas and parts.
(x)	LCD panels, LED panels and parts.
(xi)	Electrical capacitors, fixed, variable and parts.
(xii)	Electronic calculators.
(xiii)	Electrical resistors.
(xiv)	Printed Circuits.
(xv)	Switches, connectors, Relays for upto 5 amps.
(xvi)	DATA/Graphic Display Tubes other than Picture tubes and parts.
(xvii)	Diodes, transistors and similar semi-conductor devices.
(xviii)	Electronic Integrated Circuits and Micro-assemblies.
(xix)	Signal Generators and parts.
(xx)	Optical Fibre Cables.
(xxi)	Optical fibre and optical fibre bundles, cables.

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Entry No.	Items
(xxii)	Liquid Crystal devices, flat panel display devices and parts.
(xxiii)	Computer Systems and peripherals, Electronic Diaries.
(xxiv)	Cathode ray oscilloscopes, Spectrum analysers, Signal analysers.
(xxv)	Parts and accessories of HSN 84.69, 84.70 and 84.71.
(xxvi)	D C Micromotors, Stepper Motors of 37.5 watts.
(xxvii)	Parts of HSN 85.01.
(xxviii)	Uninterrupted Power Supply.
(xxix)	Permanent Magnets and articles.
(xxx)	Electrical apparatus for line telephony or line telegraphy.

ANNEXURE - III

**SWEETMEAT AND HALWAI ITEMS
ENTRY NO. 85 (A) TO (E) OF THIRD SCHEDULE
FROM 11TH MAY 2005 TO 30TH MARCH 2008**

Sweetmeat and halwai items as notified by this Government vide
Notification No. F.4(18)/77-Fin. dated the 27th Feb. 1978, that is to say-

a) Halwas:		
1. Halwa Sohan.	2. Karachi Halwa (Pista).	3. Halwa Karachi (Badam).
4. Halwa Habshi (Egyptian).	5. Halwa Soft.	6. Halwa Akharot.
7. Halwa Sohan (Walnut).	8. Halwa Sohan Special (Dudhiya).	9. Halwa Suji.
10. Halwa Moong.	11. Halwa Gajar.	12. Halwa Bombai.
13. Halwa Dipak.		
b) Laddus:		
14. Laddu Badam.	15. Laddu Besan.	16. Laddu Moong.
17. Laddu Green Gram	18. Laddu Moti Choor	19. Laddu Khoya.
20. Laddu Suji.	21. Laddu Bundi.	22. Laddu Maithi.
23. Laddu Cholai.	24. Laddu Til.	25. Laddu Nishasta.
26. Laddu Mohan.	27. Paira Khoya.	28. Paira Mathura.
c) Petha:		
29. Petha Misri.	30. Petha Angoor.	31. Petha Gandhari.
32. Petha Pan.	33. Petha Cream Roll.	34. Annanas.
d) Other Sweets:		
35. Gulab Jaman.	36. Parval.	37. Likma Malai.
38. Gileri Khurchan.	39. Khoya Petha.	40. Khoya Makhan Bara.
41. Khoya Malpura.	42. Milk Maisu.	43. Malai Roll.
44. Long Lata.	45. Khurchan.	46. Malai Tikka.
47. Kalakand.	48. Milk Tikki.	49. Milk Cake.
50. Barfi (Coconut).	51. Mango Sweet.	52. Gulab Kand.
53. Dar Bahisat.	54. Barfi Pista.	55. Barfi Badam.
56. Barfi Moong.	57. Barfi Khoya.	58. Barfi Kesar Pak.

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59. Barfi Chocolate.	60. Barfi Akharot.	61. Barfi Standard (Pista Badam).
62. Barfi Moti Pak.	63. Barfi Gajjar.	64. Barfi Paitha.
65. Barfi Ghiya.	66. Barfi Besan.	67. Barfi Angoor.
68. Barfi Kashmiri.	69. Barfi Dal Chak.	70. Barfi Khir Mohan.
71. Barfi Kala Jaman.	72. Barfi Rasgulla Sukh.	73. Rasgulla.
74. Orange Rasgulla.	75. Cham Cham.	76. Dil Bahar.
77. Ras Mehuri.	78. Ras Bhari.	79. Chhaina Murgi.
80. Ras Malai.	81. Raj Bhog.	82. Malai Chop.
83. Suriya.	84. Pinni Dal Urd.	85. Lachha Ghiya.
86. Sohan Papri.	87. Imarti.	88. Maisu Pak.
89. Balu Shahi.	90. Makhan Bara.	91. Nan Khatai of Besan.
92. Nan Khatai of Suji.	93. Phaini.	94. Ghaivar.
95. Andarse.	96. Andarse ki Goli.	97. Khajle.
98. Malpua Suji.	99. Malpua of Atta.	100. Jalebi.
101. Bundi.	102. Guldana.	103. Dil Khushal.
104. Patisha.	105. Khajur.	106. Pinni Nishasta.
107. Dhinda.	108. Samosa Sweet.	109. Chandrakala.
110. Rasgulla Moong.	111. Khera Patti.	112. All Kinds of Gajak.
e) Namkeen		
113. Badam.	114. Pista.	115. Akharot.
116. Chilgoza.	117. Kharbuza seeds.	118. Ratira.
119. Kadu seeds.	120. Seem seeds.	121. Dal Biji.
122. Potato Chips.	123. Mongra.	124. Dal Moong.
125. Kabli Chana.	126. Samosa.	127. Dal Masoor.
128. Saib.	129. Namak Para.	130. Lachha Alu.
131. Mathri.	132. Mathri Bengali.	133. Mathri Rewa.
134. Mathri Punjabi.	135. Mathri Sonth.	136. Tikkia Sonth.
137. Khasta Kachori.	138. Bairwari.	139. Puri.
140. All kinds of Pakoras		

THE FOURTH SCHEDULE

(See section 4)

(as amended vide notification no. F.101(316)/2005-Fin.(A/Cs)/(iv)/50 dated 01.04.2005 and subsequent amendments)

List of Goods Taxed at 20%

Sl. No.	Commodity
1	<p><u>01.04.2005 to 02.05.2005</u> Petroleum Products other than liquid petroleum gas, Compressed Natural Gas and Kerosene such as</p> <p>(i) Naphtha; (ii) Aviation Turbine Fuel; (iii) Spirit; (iv) Gasoline; (v) Diesel (High Speed Diesel, Super Light Diesel Oil, Light Diesel Oil) (Omitted w.e.f. 03.05.2005)¹ (vi) Furnace Oil; (vii) Organic Solvent (Omitted w.e.f. 11.05.2005)² (viii) Coal Tar (Omitted w.e.f. 11.05.2005)² (ix) Wax (except Petroleum wax used for manufacture of candles); (x) Mixture and combination of above products.</p> <p><u>03.05.2005 to 10.05.2005</u>¹ (v) Omitted; rest same as 01.04.2005;</p> <p><u>11.05.2005 to 13.03.2006</u>² (vii) & (viii) Omitted; rest same as 03.05.2005;</p> <p><u>14.03.2006 to 31.03.2010</u>³ Petroleum Products other than liquid petroleum gas, [piped natural gas,] Compressed Natural Gas and Kerosene such as (i) to (x) same as 11.05.2005 [(v), (vii) & (viii) already omitted]</p> <p><u>01.04.2010 to 19.07.2010</u>⁵ Petroleum Products other than liquid petroleum gas, piped natural gas, Compressed Natural Gas and Kerosene such as</p> <p>(i) Naphtha; (ii) Aviation Turbine Fuel; (iii) Spirit; (iv) Gasoline; (v) Diesel (Re-inserted w.e.f. 01.04.2010)⁵</p>

Notifications reference has been given at the end of this Schedule

Delhi VAT Act- First Schedule as on 5th March 2014

Sl. No.	Commodity
1 (contd...)	(vi) Furnace Oil; (vii) *** (Omitted w.e.f. 11.05.2005) ² (viii) *** (Omitted w.e.f. 11.05.2005) ² (ix) Wax (except Petroleum wax used for manufacture of candles); (x) Mixture and combination of above products. <u>20.07.2010</u> ⁶ Petroleum Products other than liquid petroleum gas, piped natural gas, Compressed Natural Gas and Kerosene such as (i) to (iv) and (vi) to (x) same as 01.04.2010 [(v) omitted w.e.f. 20.07.2010] ⁶
2	<u>01.04.2005</u> Liquor (Foreign and Indian Made Foreign Liquor).
3	<u>01.04.2005</u> Country Liquor.
4	<u>01.04.2005</u> Narcotics (Bhaang).
5	<u>01.04.2005</u> Molasses.
6	<u>01.04.2005</u> Rectified Spirit.
7	<u>01.04.2005</u> Lottery Tickets.
8	<u>01.04.2005</u> Brake Fluid.
9	****
10	<u>26.06.2009 to 20.06.2012</u> ⁴ Tobacco and Gutkha [except unmanufactured tobacco, bidis, tobacco used in the manufacture of bidis and hooka tobacco] <u>21.06.2012</u> ⁷ Tobacco and Gutkha, unmanufactured tobacco, bidis and tobacco used in the manufacture of bidis and hooka tobacco.
11	<u>01.04.2010</u> ⁵ Aerated Drinks.
12	<u>01.04.2010</u> ⁵ Watches costing above rupees five thousand.

Notifications reference has been given at the end of this Schedule

Delhi VAT Act- Fourth Schedule as on 5th March 2014

Notification Referred in the Fourth Schedule

- ¹ Notification No. F.101(336)/2005-Fin.(A/Cs)(ii)/479 dated 3rd May, 2005 w.e.f. 3rd May, 2005.
- ² Notification No. F.101(328)/2005-Fin.(A/Cs)(iii)/559 dated 11th May, 2005 w.e.f. 11th May, 2005.
- ³ Notification No. F.3(77)/Fin.(T&E)/2005-06/1444-1453 kha, dated 14th March, 2006 w.e.f. 14th March, 2006.
- ⁴ Notification No. F.3(6)/Fin.(T&E)/2009-10/Jsfin/269, dated 26th June, 2009 w.e.f. 26th June, 2009.
- ⁵ Notification No. F.3(30)/Fin.(T&E)/2009-10/jsfin/285, dated 1st April, 2010.
- ⁶ Notification No. F.3(35)/Fin.(Rev.I)/2010-11/asf/161, dated 19th July, 2010 w.e.f. 20th July, 2010.
- ⁷ Notification No.3(4)/Fin.(Rev-I)/2012-13/DSIII/461-462, dated 21st June, 2012 w.e.f. 21st June, 2012.

*Entries with sign as “****” were omitted vide notification no. F.101(316)/2005-Fin.(A/Cs)/(iii)/39 dated 01.04.2005 and notification no. F.101(323)/2005-Fin.(A/Cs)/(ii)/72 dated 01.04.2005*

THE FIFTH SCHEDULE

(See section 6)

List of dealers exempted from paying tax on sale of goods

- ¹1. Subject to the conditions specified hereinunder, the sale in Delhi made by the Canteen Stores Department to Regiment or Unit-run canteens or canteen contractors approved by the Government of India (hereinafter referred to as 'canteens') or to the members of the Armed Forces, or by the canteens to the members of the Armed Forces

CONDITIONS

- (a) The canteens shall sell the goods -
- (i) exclusively to members of the Armed Forces, or
 - (ii) both to members of the Armed Forces and to other persons (but not exclusively to other persons) provided that such canteens are registered under the said Act and their registration number, name and address is mentioned in the bill or cash memorandum.
- (b) The sale by the canteen in respect of which exemption under the Fifth Schedule above referred to is claimed shall be of goods obtained from the Canteen Stores Department, the sale price of which is fixed by the Quarter Master General, Army Headquarters, New Delhi.
- (c) Where any goods are purchased by the Canteen Stores Department or a canteen for which a refund has been sought under the provisions of section 41 of the said Act, and are utilized by it otherwise than by way of sale in Delhi, the price of the goods so purchased shall be included in its taxable turnover.
- (d) The exemption of tax will be available for the sale of goods other than those mentioned at annexure below for resale in Delhi and turnover of sales on account of sale of goods mentioned in the Annexure below shall be included in its taxable turnover.

Explanation.- For the purpose of this clause, the expression "Members of the Armed Forces" shall include ex-service personnel and war-widows identified as such by the Ministry of Defence/Army, Navy and Air Headquarters or their subordinate/attached offices.

¹ Inserted vide Notification No.F.101(328)/2005-Fin.(A/Cs)(i)/1099, dated 2nd June 2005 w.e.f. 2nd June 2005.

ANNEXURE

1. (a) Motor Vehicles including chassis of motor vehicles and motor bodies, but not including tractors tyres, tubes, accessories, component parts and spare parts of motor vehicles.
- (b) Motor cycles, motor cycle combinations, motor scooters, motoretts, two wheelers and three wheelers.
2. (a) Refrigerators of the capacity above 170 litres.
- (b) Air-conditioning and other cooling appliances and apparatus excluding air coolers and water coolers.
- (c) All kind of cooking appliances, cooking ranges, microwave ovens and grilles.
- (d) Vacuum cleaners, electrical and electronic air purifiers and dish washers.
- (e) Television sets, video cassette recorders, video cassette players, CD players, home theatres, video camera and cameras of value exceeding Rs. 250.
- (f) Washing machines.
- (g) Room air convectors and air circulators.
- (h) Voltage stabilizers, inverters and transformers.
- (i) Transmission towers.
- (j) Electronic toys and games.
- (k) Video CD and DVD Players.
- (l) ACSR Conductors.
3. Telecommunication equipments including telephones, tele-printers, wireless equipment and fax machines but excluding mobile phone handsets.
4. Cinematographic equipments including cameras, projectors and sound recording and reproducing equipment and spare parts, component parts and accessories required for use therewith and lenses, films and cinema carbons.
5. Foreign made watches, electrical time switches and mechanical timers and component parts, spare part and accessories thereof.
6. All arms including rifles, revolvers pistols and ammunition for the same and component parts and accessories thereof but not including 12 bore shot-gun ammunition.
7. Cigarette cases and lighters.
8. Typewriters, tabulating calculating, cash registering, indexing, card punching franking and addressing machines, tele-printers, duplicating machines and photocopying machines, component parts, spare parts and accessories thereof.

Delhi VAT Act- Fifth Schedule as on 5th March 2014

9. Binoculars, telescopes and opera glasses and component parts, spare parts and accessories thereof.
10. All type of cutlery including knives, forks and spoons.
- 11.(a) All goods made of glass including glassware, but not including glass and bangles, optical lenses, glass tumblers and mirrors.
 - (b) Utensils, kitchenware and tableware made of glass or chine clay.
 - (c) Glazed earthenware.
 - (d) Chinaware including crokery.
12. Picnic set sold as a single unit.
13. Iron and steel safes and almirahs.
- 14.(a) Light Diesel oil/high speed Diesel.
 - (b) Kerosene oil sold through modes other than fair price shop.
15. Cosmetics, perfumery and toilet goods including soaps, shampoos and hair oils but not including tooth brush, toothpaste, tooth powder and kumkum.
16. Leather goods, excepting footwear, belts and sports articles made of leather.
17. Furniture including iron and steel and moulded furniture, but excluding wooden furniture.
18. Cushion and mattresses of foam, including foam sheets, pillows and other articles made from foam rubber or plastic foam or other synthetic foam.
19. Furs and skins with fur and articles made therefrom including garments made thereof.
20. Articles made of stainless steel excluding safety razor blades and surgical instruments or parts of industrial machinery and plant, utensils, kitchen wares and table wares made up of stainless steel.
21. Plastic, PVC celluloid, bakelite and rubber goods and goods made of similar other substances but not including domestic goods having maximum retail price inclusive of all taxes up to two hundred rupees per item.
22. Fireworks including coloured matches.
23. Lifts and elevators of all kinds.
- 24.(a) All types of glazed and vitrum tiles, mosaic tiles and ceramic tiles.
 - (b) All types of laminated sheets such as Sunmica, Formica etc.
25. Carpets of all kinds.
26. Weatherproofing compounds.
27. Ivory articles.
28. All kinds of marble, granite and their tiles.

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29. Sandalwood and Oil thereof.
 30. Meat, fish, fruits and vegetables when sold in preserved form.
 31. Silk and garments made of silk but not including Sarees made of silk.
 32. Musical instruments.
 33. Synthetic Gems.
 34. Spark plugs.
 35. Adhesives.
 36. Oxygen and Gases.
 37. Aeronautics including aeroplanes, ground equipments their accessories and parts.
 38. All types of sanitary goods, sanitary wares and fittings.
 39. Paints and colours.
 40. Pan Masala and Gutkha.
 41. All kinds of preserved food articles when sold in sealed containers.
 42. Lubricants including all kinds of non petroleum lubricants.
 43. Imported Vanaspati.
- ²[2. Ramakrishna Mission, Ramakrishna Ashram Marg, New Delhi-110055 (only for sale of cassettes, CDs and laminated photos prepared by the mission) subject to the condition that –
the Ramakrishna Mission shall not be entitled to claim input tax credit on the purchases made by it]

² Inserted vide Notification No.F.3(10)/Fin.(T&E)/2009-10/asf/5, dated 24th January 2011, w.e.f. 24th January 2011.

THE SIXTH SCHEDULE

(See section 41)

List of Organisations who can claim refund

¹[Diplomatic Missions/Consulates of Countries and International Organizations listed below and their Diplomats/International Officers in respect of Purchases made by them for official or personal use.

PART A – LIST OF EMBASSIES

Entry No.	Registration No./TIN	Embassy Name	Condition
A-1	07179892002	Afghanistan	
A-2	07709895445	Albania Republic of	
A-3	07089892003	Algeria	
A-4	07969892004	Angola	
A-5	07789892006	Argentina	
A-6	07699892007	Armenia	
A-7	07519892009	Australia	
A-8	07429892010	Austria	
A-9	07339892011	Azerbaijan	
A-10	07249892012	Bangladesh	Except (a) on hotel bills, restaurant bills and utility bills in respect of both official purchases of the Mission/ Posts and personal purchases of diplomats. (b) on personal purchases by diplomats of locally manufactured goods, petrol, diesel and other fuel.
A-11	07979892241	Bahrain	
A-12	0715989201	Belarus	
A-13	07949892015	Belgium	
A-14	07619895446	Benin Republic of	
A-15	07859892016	Bhutan	
A-16	07839892221	Bosnia & Herzegovina	
A-17	07819892232	Botswana	
A-18	07769892017	Brazil	
A-19	07679892018	Brunei Darussalam	

¹ Substituted vide Notification No.5(54)/Policy/VAT/2013/PF/1123-1135; dated 26th December 2013 w.e.f. 26th December 2013.

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Entry No.	Registration No./TIN	Embassy Name	Condition
A-20	07589892019	Bulgaria	
A-21	07749892222	Burkina Faso	
A-22	07529895447	Burundi Republic of	
A-23	07499892020	Cambodia	
A-24	07319892022	Canada	
A-25	07229892023	China	
A-26	07139892024	Columbia	
A-27	07049892025	Congo-Democratic Republic of	
A-28	07109892283	Costa Rica	
A-29	07359898693	Congo Republic of	
A-30	07749892028	Cote- D'Ivoire	
A-31	07659892029	Croatia	
A-32	07569892030	Cuba	
A-33	07479892031	Cyprus	
A-34	07299892033	Czech Republic	¹ [***]
A-35	07119892035	Denmark	
A-36	07659892223	Djibouti Republic of	
A-37	07459892236	Dominican Republic	
A-38	07819892038	Ecuador	The minimum invoice value per purchase per dealer for exemption/refund of VAT in respect of the Embassy and Diplomats will be Rs.12500/-
A-39	07729892039	Egypt	
A-40	07989892284	EL Salvador Republic of	
A-41	07549892041	Eritrea	
A-42	07439895448	Estonia Republic of	Exemption/refund for official and personal purchases of goods (except food items) by it and its diplomatic officers.
A-43	07369892043	Ethiopia	
A-44	07279892044	Finland	
A-45	07189892045	France	(a) Official purchases of the Embassy / Consulates General (Chancery and Residence of Heads of Mission/Post):

¹ Omitted the words "Only for invoices of Rs.8200/- and above." vide No.F.5(54)/Policy/VAT/2013/PF/1280-1292 dated 31.01.2014.

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Entry No.	Registration No./TIN	Embassy Name	Condition
			<p>(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 residence of the Head of Mission/ Head of Post</p> <p>(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)</p> <p>(iii) the minimum invoice value per purchase per dealer for exemption/ refund of VAT will be Rs.9500 per invoice.</p> <p>(b) Personal purchases of the diplomatic level officers (other than Head of Mission/Head of Post)</p> <p>(i) Exemption/ Refund of VAT will be allowed only on purchase of vehicles.</p> <p>(ii) The minimum invoice value per purchase per dealer for exemption/refund of VAT will be 9,500 per invoice.</p>
A-46	07829891984	Georgia	
A-47	07259895450	Gabon Republic of	For official purchases of Gabon in New Delhi.
A-48	07349895449	Gambia Republic of	
A-49	07619892051	Germany	<p>(i) The minimum invoice value per purchase per dealer for exemption/ refund of VAT in respect of the Embassy/ Consulates and Diplomats will be Rs.5,600.</p> <p>(ii) In respect of personal purchases of diplomats, the maximum limit for exemption/ refund will be Rs.33,600 (excluding VAT on purchases of vehicles) per Financial Year.</p>

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Entry No.	Registration No./TIN	Embassy Name	Condition
			(iii) Exemption/refund of VAT will not be available in respect of food stuff and tobacco products.
A-50	07439892053	Ghana	
A-51	07259892055	Greece	
A-52	07539892289	Guinea Republic of	
A-53	07069892305	Guatemala Republic of	
A-54	07169892056	Guyana	
A-55	07689892061	Hungary	
A-56	07419892064	Holy See	
A-57	07729892233	Iceland	
A-58	07239892066	Indonesia	
A-59	07149892067	Iran	
A-60	07059892068	Iraq	
A-61	07849892070	Ireland	
A-62	07579892073	Israel	
A-63	07399892075	Italy	
A-64	07309892076	Japan	
A-65	07129892078	Jordan	
A-66	07829892081	Kazakhstan	
A-67	07739892082	Kenya	
A-68	07649892083	Korea-Republic of	
A-69	07469892085	Korea (D.P.R)	
A-70	07289892087	Kuwait	
A-71	07109892089	Kyrgyz Republic of	
A-72	07899892091	Laos	
A-73	07809892092	Lebanon	
A-74	07629892094	Lesotho	
A-75	07449892096	Libya	
A-76	07669891975	Lithuania Republic of	
A-77	07359892097	Grand Duchy of Luxembourg	(i) 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 <i>Contd.....</i>

Delhi VAT Act- Sixth Schedule as on 5th March 2014

Entry No.	Registration No./TIN	Embassy Name	Condition
			For personal use of diplomats: (ii) The minimum invoice limit shall be Rs.18,000/- excluding tax. (iii) Exemption/Refund of VAT shall not be granted on food items, drinks and meals.
A-78	07579891976	Macedonia Republic of	
A-79	07649891986	Madagascar Republic of	
A-80	07269892098	Malaysia	
A-81	07179892099	Maldives	
A-82	07369892237	Malta	
A-83	07169895451	Mali Republic of	
A-84	07089892100	Mauritius	
A-85	07969892101	Mexico	
A-86	07879892102	Mongolia	
A-87	07789892103	Morocco	
A-88	07699892104	Mozambique	
A-89	07609892105	Myanmar	
A-90	07519892106	Namibia	
A-91	07429892107	Nepal	
A-92	07339892108	Netherlands	
A-93	07719892287	Niger Republic of	Exemption/refund for its official purchases.
A-94	07249892109	Nigeria	
A-95	07159892110	Norway	
A-96	07069892111	Oman	
A-97	07859892113	Palestine	
A-98	07679892115	Panama	
A-99	07569892224	Papua New Guinea	
A-100	07639892234	Paraguay	
A-101	07589892116	Philippines	
A-102	07499892117	Poland	
A-103	07229892120	Portugal	
A-104	07049892122	Qatar	
A-105	07839892124	Romania	
A-106	07659892126	Rwanda	

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Entry No.	Registration No./TIN	Embassy Name	Condition
A-107	07569892127	Saudi Arabia	
A-108	07479892128	Senegal	
A-109	07299892130	Serbia & Montenegro	
A-110	07809892286	Seychelles Republic of	
A-111	07209892131	Singapore	(i) Exemption/refund of VAT will be granted for purchases for official use of High Commissioner/Consulate General/ Consulate. (ii) The facility of exemption/refund of VAT on goods other than water, electricity and cooking gas withdrawn for purchases made for personal use of diplomats.
A-112	07119892132	Slovak Republic	
A-113	07029892133	Slovenia	
A-114	07909892134	Somalia	
A-115	07819892135	South Africa	Except purchases made by diplomats/ international officers for personal use
A-116	07729892136	Spain	
A-117	07639892137	Sri Lanka	
A-118	07549892138	Sudan	
A-119	07079895452	South Sudan Republic of	
A-120	07459892139	Suriname	
A-121	07369892140	Sweden	
A-122	07279892141	Switzerland	
A-123	07189892142	Syria	
A-124	07389892226	Tanzania	
A-125	07189892239	Taipei Economic & Cultural Centre (TECC)	
A-126	07179898695	Tajikistan Republic of	
A-127	07099892143	Thailand	
A-128	07219891980	Togo Republic of	
A-129	07889892145	Trinidad & Tobago	
A-130	07799892146	Tunisia	

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Entry No.	Registration No./TIN	Embassy Name	Condition
A-131	07709892147	Turkey	
A-132	07299892227	Turkmenistan	
A-133	07619892148	Uganda	
A-134	07529892149	Ukraine	
A-135	07349892151	United Arab Emirates	
A-136	07259892152	United Kingdom	
A-137	07169892153	Uruguay	
A-138	07079892154	USA	
A-139	07689892158	Uzbekistan	
A-140	07599892159	Venezuela	
A-141	07509892160	Vietnam	
A-142	07419892161	Yemen	
A-143	07329892162	Zambia	
A-144	07239892163	Zimbabwe	

PART B – ORGANISATIONS

Entry No.	Registration No./TIN	Organisation Name	Condition
B-1	07939892166	Asian Development Bank (ADB)	
B-2	07849892167	Food and Agricultural Organization of the United Nations - FAO	
B-3	07759892168	International Labour Organization (ILO)	
B-4	07269892195	United Nation Children's Fund (UNICEF)	
B-5	07179892196	United Nations Development Programme (UNDP)	
B-6	07089892197	United Nations Educational, Scientific and Cultural Organization (UNESCO)	
B-7	07969892198	United Nations High Commissioner for Refugees (UNHCR)	
B-8	07699892201	United Nations Information Centre (UNIC)	
B-9	07609892202	United Nations Military Observer Group for India and Pakistan (UNMOGIP)	
B-10	07519892203	United Nations Population Fund (UNFPA)	
B-11	07429892204	World Health Organization (WHO)	

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Entry No.	Registration No./TIN	Organisation Name	Condition
B-12	07249892206	International Centre for Genetic Engineering and Technology (ICGEB)	
B-13	07159892207	European Union	
B-14	07069892208	League of Arab States	
B-15	07949892209	Afro-Asian Rural Development Organization	
B-16	07859892210	Asian-African Legal Consultative Organization	
B-17	07679892212	United States Agency for International Development Mission (USAID)	
B-18	07589892213	World Bank	
B-19	07499892214	International Finance Corporation	
B-20	07319892216	International Monetary Fund	
B-21	07229892217	World Food Programme	
B-22	07139892218	Asian & Pacific Centre for Transfer of Technology	
B-23	07049892219	International Committee of Red Cross (ICRC)	
B-24	07929892220	International Corps Research Institute for the Semi-Arid Tropics (ICRISAT)	
B-25	07109891992	Commonwealth Education Media Centre for Asia (CEMCA)	
B-26	07309891979	South Asian University, New Delhi (which includes its project office)	FOR VAT exemption/refund on official purchases and personal purchases of its internationally recruited officers.
B-27	07559891987	Global Development Network (GDN)	In respect of its official purchase in New Delhi and personal purchases of its internationally recruited officials
B-28	07899892285	South Asia Regional Delegation of International Federation of Red Cross and Red Crescent Societies in New Delhi	In respect of official purchases.

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Entry No.	Registration No./TIN	Organisation Name	Condition
B-29	07449892290	Borlaug Institute of South Asia (BISA), New Delhi	
B-30	7959895453	United Nation Economic and Social Commission for Asia and the Pacific (UNESCAP-SSWA), New Delhi	

Further, the sale price of the goods purchased by the Embassy/Organisations/ qualified persons from a registered dealer against each single tax invoice/retail invoice should exceed rupees five thousand (excluding tax paid, if any) or such other amount as may be notified or unless specified against any of the Embassy/Organisation.]

¹[2 **Canteen Stores Department (CSD) of the Ministry of Defence, Government of India for purchase of goods other than those mentioned at Annexure below for resale in Delhi.**

ANNEXURE

1. (a) Motor Vehicles including chassis of motor vehicles and motor bodies, but not including tractors tyres, tubes, accessories, component parts and spare parts of motor vehicles.
- (b) Motor cycles, motor cycle combinations, motor scooters, motoretts, two wheelers and three wheelers.
2. (a) Refrigerators of the capacity above 170 litres.
- (b) Air-conditioning and other cooling appliances and apparatus excluding air coolers and water coolers.
- (c) All kind of cooking appliances, cooking ranges, microwave ovens and grilles.
- (d) Vaccum cleaners, electrical and electronic air purifiers and dish washers.
- (e) Television sets, video cassette recorders, video cassette players, CD players, home theatres, video camera and cameras of value exceeding Rs. 250.
- (f) Washing machines.
- (g) Room air convectors and air circulators.
- (h) Voltage stabilizers, inverters and transformers.
- (i) Transmission towers.
- (j) Electronic toys and games.
- (k) Video CD and DVD Players.
- (l) ACSR Conductors.

¹ Renumbered from 137 to 2 vide Notification No.F.101(352)/2005-Fin.(A/Cs)/736-745 kha, dated 7th October, 2005 w.e.f. 7th October, 2005.

3. Telecommunication equipments including telephones, tele-printers, wireless equipment and fax machines but excluding mobile phone handsets.
4. Cinematographic equipments including cameras, projectors and sound recording and reproducing equipment and spare parts, component parts and accessories required for use therewith and lenses, films and cinema carbons.
5. Foreign made watches, electrical time switches and mechanical timers and component parts, spare part and accessories thereof.
6. All arms including rifles, revolvers pistols and ammunition for the same and component parts and accessories thereof but not including 12 bore shot-gun ammunition.
7. Cigarette cases and lighters.
8. Typewriters, tabulating calculating, cash registering, indexing, card punching franking and addressing machines, tele-printers, duplicating machines and photocopying machines, component parts, spare parts and accessories thereof.
9. Binoculars, telescopes and opera glasses and component parts, spare parts and accessories thereof.
10. All type of cutlery including knives, forks and spoons.
- 11.(a) All goods made of glass including glassware, but not including glass and bangles, optical lenses, glass tumblers and mirrors.
 - (b) Utensils, kitchenware and tableware made of glass or chine clay.
 - (c) Glazed earthenware.
 - (d) Chinaware including crokery.
12. Picnic set sold as a single unit.
13. Iron and steel safes and almirahs.
- 14.(a) Light Diesel oil/high speed Diesel.
 - (b) Kerosene oil sold through modes other than fair price shop.
15. Cosmetics, perfumery and toilet goods including soaps, shampoos and hair oils but not including tooth brush, toothpaste, tooth powder and kumkum.
16. Leather goods, excepting footwear, belts and sports articles made of leather.
17. Furniture including iron and steel and moulded furniture, but excluding wooden furniture.
18. Cushion and mattresses of foam, including foam sheets, pillows and other articles made from foam rubber or plastic foam or other synthetic foam.
19. Furs and skins with fur and articles made therefrom including garments made thereof.

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20. Articles made of stainless steel excluding safety razor blades and surgical instruments or parts of industrial machinery and plant, utensils, kitchen wares and table wares made up of stainless steel.
21. Plastic, PVC celluloid, bakelite and rubber goods and goods made of similar other substances but not including domestic goods having maximum retail price inclusive of all taxes up to two hundred rupees per item.
22. Fireworks including coloured matches.
23. Lifts and elevators of all kinds.
- 24.(a) All types of glazed and vitrum tiles, mosaic tiles and ceramic tiles.
(b) All types of laminated sheets such as Sunmica, Formica etc.
25. Carpets of all kinds.
26. Weatherproofing compounds.
27. Ivory articles.
28. All kinds of marble, granite and their tiles.
29. Sandalwood and Oil thereof.
30. Meat, fish, fruits and vegetables when sold in preserved form.
31. Silk and garments made of silk but not including Sarees made of silk.
32. Musical instruments.
33. Synthetic Gems.
34. Spark plugs.
35. Adhesives.
36. Oxygen and Gases.
37. Aeronautics including aeroplanes, ground equipments their accessories and parts.
38. All types of sanitary goods, sanitary wares and fittings.
39. Paints and colours.
40. Pan Masala and Gutkha.
41. All kinds of preserved food articles when sold in sealed containers.
42. Lubricants including all kinds of non petroleum lubricants.
43. Imported Vanaspati.]

¹[PROVIDED that the items mentioned at Sl. No. 11, 13, 15, 18, in the annexure above referred to, the Canteen Stores Department (CSD) shall claim the refund @ 8.5 paise per rupee of input tax for the said items.]

¹ Inserted vide Notification No. F.3(2)/Fin.(T&E)/2008-09/jsfin237, dated 3rd June 2008 w.e.f. 3rd June 2008.

¹[3. Indian Red Cross Society, Delhi for purchases other than those for personal use of officers/officials.

4. St. John Ambulance Association (India), Delhi for purchases other than those for personal use of officers/officials.]

²[5. Confederation of Indian Industry, Delhi in respect of purchases as per following details, for a period from 16th August 2010 to 30th October, 2010:-

S. No.	Item Description	Amount (VAT inclusive) Rs.
1	Plywood	8,85,000/-
2	EPS Sheets (Thermocol)	2,28,000/-
3	GI pipes	1,70,000/-
4	Steel Sariyas	3,50,000/-
5	J Hooks	1,50,000/-
6	Community Tents (2 no.)	69,300/-

subject to the condition that these items are not sold and are used in the relief work for the victims of flash floods in Leh and further subject to furnishing of certificate in the following format:-

CERTIFICATE

Certified that the goods covered by invoice(s) bill(s)/cash memo(s) (dealer wise details) mentioned below which were purchased by the confederation of

¹ Entry nos. 3 & 4 inserted vide Notification No. F.3(77)/Fin.(T&E)/2005-06/1454-1463 kha, dated 14th March, 2006 w.e.f. 1st April, 2005.

² Substituted vide Notification No.F.3(44)/Fin(Rev-I)/2010-11/asf/1, dated 5th January, 2011 w.e.f. 16th August, 2010. Earlier inserted vide Notification No. F.3(77)/Fin.(T&E)/2005-06/1454-1463 kha, dated 14th March, 2006 w.e.f. 10th October, 2005, and read as:- “5. Confederation of Indian Industry, Delhi in respect of purchases of (i) tents, (ii) blankets, (iii) bandages and plaster, (iv) cotton, (v) antiseptics, (vi) medicines and (vii) non-perishable food items for free distribution to the earthquake victims of Kashmir for a period up to 31st March, 2006 and further subject to furnishing of a certificate in the following format: -

CERTIFICATE

Certified that the goods covered by invoice(s)/bill(s)/cash memo(s) mentioned below which were purchased by the Confederation of Indian Industry, Delhi, during the quarter ended on _____, have been distributed to the earthquake victims of Kashmir free of cost.

DESCRIPTION OF GOODS PURCHASED

S. No.	Name and TIN of the dealer from whom the goods were purchased	Invoice(s) / Bill(s) / Cash memo(s) No.	Description of Goods purchased	Date of purchase	Amount (Rs.)	VAT paid or payable (Rs.)

TOTAL _____
Signature _____
Designation _____
Date _____”

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Indian Industry, Delhi, during the period from 16th August, 2010 to 30th October, 2010 have not been sold and have been used in the relief work for the victims of flash floods in Leh:

DESCRIPTION OF GOODS PURCHASED

S. No.	Name of the supplying dealer	TIN of the supplying dealer	Invoice(s)/Bills(s)/ Cash memo(s) No./Date	Description of goods purchased	Amount (Rs.)	VAT paid (Rs.)	Total Bill amount (Rs.)

Total amount (Rs.) _____

Total VAT (Rs.) _____

(Signature of the Tehsildaar/
S.D.M./
an officer of the equivalent rank,
with stamp)

Date _____]

¹[6. Vivekananda Kendra, Delhi Branch in respect of payments made, for its construction project at Chanakya Puri, New Delhi, to M/s. V. K. Constructions, Rajouri Garden, New Delhi for their construction contracts including fire fighting, plumbing, sanitation and to M/s Goel & Associates, Chattarpur, New Delhi for their contracts regarding electrical works during the period 01.04.2005 to 31.12.2006.]

²[7. Constitution Club, AB-97, Shahjahan Road, New Delhi in respect of purchases meant for its renovation and up-gradation.

8. Delhi Metro Rail Corporation (DMRC) for carrying out its 'Mass Rapid Transport System' (MRTS) project in Delhi in respect of purchases made by it till 31st March, 2010.]

³[9. Chetanalaya, 9-10, Bhai Vir Singh Marg, New Delhi-110001 in respect of Purchases, costing up to a maximum of sixty five lakh rupees, for its project for reconstruction of the Mother Teresa's Home at Kashmere Gate, Delhi.]

⁴[10. Kiran Nadar Museum of Art (KNMA), 145, DLF South Court Mall, Saket, New Delhi-110017 for purchase of 'art works' in Delhi, subject to following conditions:

¹ Inserted vide Notification No. F.3(77)/Fin.(T&E)/2005-06/1454-1463 kha, dated 14th March, 2006 w.e.f. 1st April, 2005.

² Sl. Nos. 7 & 8 inserted vide Notification No. F.3(22)/Fin.(T&E)/2006-07/dsft/354-363, dated 7th September, 2006 w.e.f. 7th September, 2006.

³ Inserted vide Notification No. F.3(34)/Fin.(T&E)/2006-07/dsft/659 dated 5th December 2006.

⁴ Inserted vide Notification No.F.3(16)/Fin(Rev-I)/2011-12/DSIII/278, dated 26th March 2012 w.e.f. 26th March 2012.

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(i) Refund on local purchases of KNMA shall be so restricted as to have the impact of levy of 1% VAT on these purchases.

(ii) The art work shall be accessible to the general public at large.

(iii) If KNMA disposes of any of its art works purchased locally, it shall do so only after reimbursement to the Department, of the refund amount received in respect of the purchase of the specific art works, subject to compliance of the provisions of the Delhi Value Added Tax Act, 2004 and Delhi Value Added Tax Rules, 2005. KNMA shall file an Annual return indicating retention of art works which contains the opening inventory as on 1st April of the financial year, purchases made in the financial year, sales made in the financial year (if any) and the closing inventory as on 31st March of the financial year. Such return shall be filed within 75 days of the close of the financial year.

(iv) At the time of claiming refund, KNMA shall submit a Certificate to the Department, related to the purchases for the period of refund, in the following format:

CERTIFICATE

Certified that the goods covered by invoice(s) / bill(s) / cash memo(s) mentioned below which were purchased by the Kiran Nadar Museum of Arts, Delhi, during the period from _____ to _____ have not been sold and will not be sold AND have been and will be used for display in the museum for general public:

DESCRIPTION OF GOODS PURCHASED

S. No.	Name & TIN of the supplying dealer	Invoice(s)/Bills(s)/ Cash memo(s) No. & Date	Description of goods purchased (along with a photo of the goods)	Amount	VAT paid (Rs.)	Total Bill amount (Rs.)

Total amount (Rs.) _____

Total VAT (Rs.) _____

(_____)

Signature of the Director /
 Authorised Signatory of KNMA
 Date: _____]

THE SEVENTH SCHEDULE

(See section 9)

List of Non-Creditable Goods

Sl. No.	Description of Non-Creditable Goods
1	<p>Subject to clauses 2 and 3 of this Schedule, the following goods shall be “non-creditable goods” for the purposes of this Act:</p> <p>¹[(i) All automobiles including commercial vehicles, and two and three wheelers, and spare parts for repairs and maintenance and tyres and tubes thereof;]</p> <p>²[(ii) Fuels in the form of petrol, diesel, kerosene, LPG, CNG, PNG and coal;]</p> <p>(iii) Conventional clothing and footwear, clothing fabrics;</p> <p>(iv) Food for human consumption;</p> <p>(v) Beverages for human consumption;</p> <p>(vi) Goods designed, and used predominantly for, the provision of entertainment including television receivers, video cassette players, radios, stereo systems, audio cassette player, CD players, DVD players, computer game consoles and computer games, cameras of any kind;</p> <p>³[(vii) Air conditioners, air conditioning plants or units other than those used for manufacturing purposes; air coolers, fans and air circulators;]</p> <p>(viii) Tobacco in any form and tobacco products.</p> <p>⁴[(ix) Office equipments, furniture, carpets, stationary items, advertisement and publicity materials, sanitation equipments, fixtures including electrical fixtures and fittings, generators and electrical installation;</p>

¹ Substituted vide Notification No. F.(59)/Fin(T&E)/2005-06/913 kha, dated 30th November, 2005 for “(i) Motor vehicles designed for transporting fewer than eight passengers, motor cycles, motor scooters and other motorised two-wheeled vehicles;”.

² Substituted vide Notification No. F.3(22)/Fin.(T&E)/2006-07/dsfe/384-393, dated 7th September, 2006 w.e.f. 7th September, 2006. Earlier read as “(ii) Fuels in the form of petrol, diesel and kerosene, LPG, CNG, coal;”.

³ Substituted vide Notification No. F.(59)/Fin(T&E)/2005-06/913 kha, dated 30th November, 2005 for “(vii) Air conditioners other than those used for manufacturing purposes; and”.

⁴ Inserted vide Notification No. F.(59)/Fin(T&E)/2005-06/913 kha, dated 30th November, 2005.

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Sl. No.	Description of Non-Creditable Goods
	<p>(x) Elevators (lifts);</p> <p>(xi) Computers other than those used for the purpose in normal business;</p> <p>(xii) All kinds of cranes, earthmovers, JCB, excavators, road rollers, concrete mixing machines and other similar machineries;</p> <p>(xiii) Goods for personal consumption or for gifts;</p> <p>(xiv) Goods purchased and accounted for in business but utilised for the facility to the employees; and</p> <p>(xv) Goods used for construction of or incorporation in civil structures and immovable goods or properties not constituting part of the works contracts.]</p>
5[2	Any entry in clause 1 [other than item (ii), (xiii), (xiv) and (xv)] shall not to be treated as non-creditable goods if the item is purchased by a registered dealer for the purpose of resale in an unmodified form or use as raw material for processing or manufacturing of goods, in Delhi, for sale by him in the ordinary course of his business.]
3	Fuel [Item (ii) of clause 1] shall not to be treated as non-creditable goods if the purchaser is licensed as a dealer in fuel products and purchases the fuel in commercial quantities for resale.

⁵ Substituted vide Notification No. F.(59)/Fin(T&E)/2005-06/913 kha, dated 30th November, 2005 for “(2) Any item in clause 1 [other than Item (ii)] shall not to be treated as non-creditable goods if the item is purchased by a registered dealer for the purpose of re-sale in an unmodified form or use as raw material for processing or manufacturing of goods for sale by him in Delhi in the ordinary course of his business.”.