

**OFFICE OF THE COMMISSIONER; VALUE ADDED TAX
VALUE ADDED TAX DEPARTMENT
I.P. ESTATE, NEW DELHI**

No.F.1(107)/Policy-I/2005/1580

Dated 7/09/2005

TRADE CIRCULAR NO. 31 OF 2005-06

There are certain articles such as spoons, ladles, skimmers, servers, etc. which are used in the kitchen and on the dining table.

The department has received a query as to whether the above articles are covered under the item "Utensils".

In the above context, it may be clarified that under the Delhi Sales Tax Act regime, the cutlery including spoons, knives and forks were taxable @ 12% (entry No. 10 of Schedule 1 of DST Act, 1975).

It is, therefore, clarified that "spoons, ladles, skimmers, servers, etc." which are basically cutlery items, are taxable @ 12.5% under section 4(1)(e) of the Delhi Value Added Tax Act, 2004 being unspecified items.

This issues with the approval of the Commissioner, Value Added Tax.

(Y.P. Punyani)
Value Added Tax Officer (Policy-I)

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Copy for information and necessary action to:

1. PS to Commissioner, VAT
2. PS to Addl. Commissioners I, II, III & IV
3. All Joint Commissioner/Dy. Commissioners.
4. All Assessing Authorities/VAT Officers.
5. Manager (EDP) with the request to make arrangement for circulation on web site.
6. President, Value Added Tax Bar Association, New Delhi.
7. All Trade Associations.
8. Guard file.

(Y.P. Punyani)
Value Added Tax Officer (Policy-I)