

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

No.F.1(44)/2004/Policy/VAT/814-964

Dated : 26/04/2005

**CIRCULAR NO. 02 OF 2005-06**

**Clarification on items to be covered under “Textile”, “Sugar”, “Tobacco”, “Paper” & “Printed material”.**

A number of representations were received from different Trade Associations / Bodies regarding clarification with respect to the entries for Textile, Tobacco, Sugar, Paper and Printed material in First & Third Schedule of DVAT Act. The matter was carefully considered by the Government. With the prior approval of the Government vide cabinet decision No.958 dated 13.04.2005, it is hereby clarified that items covered under Column I will include the item contained in the Column II.

<b>SL. NO.</b>	<b>Column I Category</b>	<b>Column II Items to be included</b>
1.	Textile (Sl.No.48 of the 1 <sup>st</sup> Sch.)	Textiles fabrics as described from time to time in column (3) of the First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957.
2.	Sugar (Sl.No.47 of the 1 <sup>st</sup> Sch.)	As described from time to time in column (3) of the First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957.
3.	Tobacco (Sl.No.49 of the 1 <sup>st</sup> Sch.)	As described from time to time in column (3) of the First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957.
4.	Paper (Sl.No.49 of the 3 <sup>rd</sup> Sch.)	Ammonia paper, blotting paper, carbon paper, cellophane, PVC coated paper, stencil paper, water proof paper, art boards, card boards, corrugated box, duplex board, pulp boards, straw board, triplex boards and the like, file covers and file boards but excluding photographic paper, waste paper and paper waste.
5.	Printed material (Sl.No.52 of the 3 <sup>rd</sup> Sch.)	Stationery articles, namely, accounts books, paper envelopes, diaries, calendars, race cards, catalogues, greeting cards, invitation cards, cards for special occasion, photo and stamp albums but excluding books meant for reading.

**(R.K. VERMA)  
COMMISSIONER, VAT**

Copy for immediate follow up 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.

**(S.S. GHONKROKTA)**  
**JOINT COMMISSIONER : (VAT/POLICY)**