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EXTRAORDINARY)  
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
FINANCE (ACCOUNTS) DEPARTMENT  
DELHI SACHIVALAYA, I.P.ESTATE, NEW DELHI-02.**

No. F.101(316)/2005-Fin.(A/Cs)(iii)/39

Dated: 1/04/2005

**NOTIFICATION**

No. F.101(316)/2005-Fin.(A/Cs)(iii)/39 - Whereas the Lt. Governor of the National Capital Territory of Delhi is of the opinion that it is expedient in the interest of general public so to do.

Now, therefore, in exercise of the powers conferred by section 103 of the Delhi Value Added Tax Act, 2004 (Delhi Act 3 of 2005), the Lt. Governor of the National Capital Territory of Delhi hereby makes the following amendments in the Third Schedule appended to the said Act, namely:-

**AMENDMENTS**

In the Third Schedule appended to the said Act,-

- (i) the entry at Sl. No. 15 shall be omitted;
- (iii) for the entry at Sl. No. 16, the following entry shall be substituted, namely:-  
“16. Drugs and Medicines including bulk drugs.”;
- (iii) for the entry at Sl. No. 24, the following entry shall be substituted, namely:-  
“24. Declared goods as specified in section 14 of the Central Sales Tax Act, 1956 but not including cereals, pulses, sugar and tobacco.”;
- (iv) for the entry at Sl. No. 34, the following entry shall be substituted, namely:-  
“34. Medicinal Herbs including Amla, Harrad, Bahera, Sikakai, Katha, Supari, Rattanjot & Khus Pudina, Bark, Dry Plant, Dry Root commonly known as jari booti and dry flower.”;
- (v) in the entry at Sl. No. 41, after the words “wireless equipment and parts thereof”, the words “,cellular phones and accessories” shall be inserted;
- (vi) after the entry at Sl. No. 41, the following entry shall be inserted, namely:-  
“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.
- (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.
- (vii) the entry at Sl. No. 44 shall be omitted;
- (viii) the entry at Sl. No. 48 shall be omitted;
- (ix) for the entry at Sl. No. 51, the following entry shall be substituted, namely:-  
“51. Hawai chappal and plastic footwear.”;
- (x) the entry at Sl. No. 54 shall be omitted;
- (xi) for the entry at Sl. No. 59, the following entry shall be substituted, namely:-  
“59. Safety matches other than hand made safety matches.”;
- (xii) the entry at Sl. No. 69 shall be omitted;
- (xiii) after the entry at Sl. No. 76, the following entries shall be inserted, namely:-  
“77. Processed meat, poultry, fish and processed or preserved vegetables and fruits.  
78. Knitting wool.  
79. Tea.  
80. Embroidery and zari items.”

This notification shall come into force with immediate effect.

By order and in the name of the  
Lt. Governor of the National  
Capital Territory of Delhi,

**(Dr. Pooja Gupta)**  
**Dy. Secretary Finance (E-I)**

Notification No. F.101(316)/2005-Fin.(A/Cs)(iii)/40-49

Dated: 1/04/2005

Copy forwarded for information and necessary action to:

1. The Pr. Secretary (GAD), Govt. of NCT of Delhi with one spare copy for its publication in Part-IV of Delhi (Extra-ordinary) in today's date.
2. The Secretary, Govt. of India, Ministry of Home Affairs, North Block, New Delhi.
3. The Secretary, Govt. of India, Ministry of Finance, Deptt. of Revenue, Jeevan Deep Building, New Delhi.
4. The Principal Secretary (Finance), Govt. of N.C.T. of Delhi, Delhi Sachivalaya, New Delhi.
5. The Secretary to Finance Minister, G.N.C.T. of Delhi, Delhi Sachivalaya, New Delhi.
6. The Commissioner of Sales Tax, Bikri Kar Bhawan, New Delhi.
7. The Registrar, Sales Tax Appellate Tribunal, Bikri Kar Bhawan, New Delhi.
8. The Deputy Secretary (L&J), Govt. of NCT of Delhi, Delhi Sachivalaya, New Delhi.
9. S.T.O. (Policy), Sales Tax Department, Bikri Kar Bhawan, New Delhi.
10. Guard File.

**(Dr. Pooja Gupta)**  
**Dy. Secretary Finance (E-I)**