

# THE FIRST SCHEDULE TO DELHI VAT

(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, both effective from 01.04.2005 and subsequent amendments upto 08.08.2005)

## List of Exempted Commodities

Sl. No.	COMMODITY
<sup>1</sup> 1	Manually operated or animal driven agricultural implements, their spare parts, components and accessories.
2	Aids and implements used by handicapped persons.
<sup>2</sup> 3	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	Betel leaves.
<sup>3</sup> 5	Books, periodicals and journals including maps, charts and globes.
6	Charakha, Ambar Charakha, handlooms and handloom fabrics and Gandhi Topi.
7	Charcoal.
8	Coarse grains other than paddy, rice and wheat.
9	Condoms and Contraceptives.
<sup>4</sup> 10	Cotton and silk yarn in hank and cone.
11	Curd, Lussi, butter milk and separated milk.
12	Earthen pot.
13	Electricity energy.
<sup>5</sup> 14	Fire wood except casurina and eucalyptus timber.
<sup>6</sup> 15	Fish net, fish fabrics & fish seeds, prawn/shrimp seeds.
16	Fresh milk and pasteurized milk.
17	Fresh plants, saplings and fresh flowers.
18	Fresh vegetables and fruits.

<sup>1</sup> Substituted vide Notification No. F.101(348)/2005-Fin.(A/Cs)/(i)/2393, dated 8<sup>th</sup> August, 2005 w.e.f. 8<sup>th</sup> August, 2005 for the words "Agricultural implements manually operated or animal driven."

<sup>2</sup> Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)/(i)/537 dated 11<sup>th</sup> May, 2005 w.e.f. 11<sup>th</sup> May, 2005 for the words "Aquatic feed, poultry feed and cattle feed including grass, hay and straw".

<sup>3</sup> Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)/(i)/537 dated 11<sup>th</sup> May, 2005 w.e.f. 11<sup>th</sup> May, 2005 for the words "Books, Periodicals, Newspapers and Maps".

<sup>4</sup> Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)/(i)/537 dated 11<sup>th</sup> May, 2005 w.e.f. 11<sup>th</sup> May, 2005 for the words "Cotton and silk yarn in hank".

<sup>5</sup> Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)/(i)/537 dated 11<sup>th</sup> May, 2005 w.e.f. 11<sup>th</sup> May, 2005 for the words "Firewood".

<sup>6</sup> Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)/(i)/537 dated 11<sup>th</sup> May, 2005 w.e.f. 11<sup>th</sup> May, 2005 for the words "Fishnet and fishnet fabrics".

Sl. No.	COMMODITY
19	Garlic and ginger.
<sup>7</sup> 20	All bangles except those made of precious metals.
21	Human blood and blood plasma.
22	Indigenous handmade musical instruments.
23	<i>Kumkum, bindi alta and sindur.</i>
24	Meat, fish, prawn and other aquatic products when not cured or frozen; poultry, eggs and livestock and animal hair.
25	National Flag.
26	Organic manure.
27	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	Raw wool.
29	Semen including frozen semen.
30	Silk worm laying, cocoon and raw silk.
31	Slate and slate pencils.
32	Tender green coconut.
33	Toddy, Neera and Arak.
34	Bread (branded or unbranded).
35	Common Salt (Processed and Unprocessed).
36	Water other than (i) aerated, mineral, distilled, medicinal, ionic, battery, de-mineralized water, and (i) water sold in sealed container.
<sup>8</sup> 37	Compressed Natural Gas (CNG) for use in the Transport Sector.
38	Rakhi.
39	Handmade safety matches.
40	Idols made of clay.
41	Clay lamps.
42	Murmuralu, Pelalu, Atukulu, Puffed rice commonly known as Muri, Chira, Murki etc., Poha, Murmura and Lai.
43	Muddhas made of sarkanda, phool buhari / jharoo.
44	Coconut in shell and separated kernel of coconut. <i>[also see para no. 3.3 of this book – circular]</i>
45	Religious Pictures not for use as calendars. <i>[also see para no. 3.14 of</i>

<sup>7</sup> Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(i)/537 dated 11<sup>th</sup> May, 2005 w.e.f. 11<sup>th</sup> May, 2005 for the words “Bangles made of shell, glass, lac or plastic”.

<sup>8</sup> Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(i)/537 dated 11<sup>th</sup> May, 2005 w.e.f. 11<sup>th</sup> May, 2005 for the words “Compressed Natural Gas”.

Sl. No.	COMMODITY
	<i>this book – determination]</i>
46	Paddy, rice, wheat and pulses.
<sup>9</sup> 47	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.
<sup>10</sup> 48	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.
<sup>11</sup> 49	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.
50	Flour, Atta, Maida, Suji, Besan etc.
51	Rassi, Ban and Newars.
52	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.
<sup>12</sup> [53	Khadi garments, bags and made-ups.
54	All seeds other than oil seeds.
55	Gur & Jaggeri.
56	Items covered under PDS (except kerosene).
57	Items under customs bond for re-export after manufacturing or otherwise.
<sup>13</sup> 58	Pappad and Vadi.
59	Lac/shell-lac.
60	Plastic waste.
61	Scrap glass/scrap glass bottles.
62	Motion picture distribution when treated as right to use goods.
63	Natural gas sold to Delhi based agencies engaged in the production of CNG for sale in Delhi for use in the Transport Sector.

<sup>9</sup> Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(i)/537 dated 11<sup>th</sup> May, 2005 w.e.f. 11<sup>th</sup> May, 2005 for the words “Khandsari including Sugar but not including imported sugar in all forms.”.

<sup>10</sup> Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(i)/537 dt. 11<sup>th</sup> May 2005 w.e.f. 11<sup>th</sup> May 2005 for the words “Textiles but not including imported varieties of textiles.”.

<sup>11</sup> Substituted vide Notification No. F.101(328)/2005-Fin.(A/Cs)(i)/537 dt. 11<sup>th</sup> May 2005 w.e.f. 11<sup>th</sup> May 2005 for the words “Tobacco excluding Gutkha and imported varieties of tobacco”.

<sup>12</sup> From entry No.53 to 64 inserted vide Notification No. F.101(328)/2005-Fin.(A/Cs) (i)/537 dated 11<sup>th</sup> May, 2005 w.e.f. 11<sup>th</sup> May, 2005.

<sup>13</sup> Substituted vide Notification No. F.101(348)/2005-Fin.(A/Cs)(i)/2393, dated 8<sup>th</sup> August, 2005 w.e.f. 8<sup>th</sup> August, 2005 for the word “Pappad.”.

<b>Sl. No.</b>	<b>COMMODITY</b>
64	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.]
<sup>14</sup> [65	Leaf plates and cups.
66	Paper waste.
67	Incense sticks commonly known as agarbati, dhup kathi or dhup bati.]

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<sup>14</sup> From entry nos. 65 to 67 inserted vide Notification No. F.101(348)/2005-Fin.(A/Cs)/(i)/ 2393, dated 8<sup>th</sup> August, 2005 w.e.f. 8<sup>th</sup> August, 2005.