

THE FIFTH SCHEDULE TO DELHI VAT

(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 turn over 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.

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.

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

- (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.
 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.
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.