

THE FOURTH SCHEDULE TO DELHI VAT

(See section 4)

(as amended vide notification no. F.101(316)/2005-Fin.(A/Cs)/(iv)/50
dated 01.04.2005 w.e.f. 01.04.2005 and subsequent amendments)

List of Goods Taxed at 20%

Sl. No.	Commodity
1	Petroleum Products other than liquid petroleum gas, Compressed Natural Gas and Kerosene such as (i) Naphtha; (ii) Aviation Turbine Fuel; (iii) Spirit; (iv) Gasoline; ¹ (v) **** (vi) Furnace Oil; ² (vii) **** ³ (viii) **** (ix) Wax (except Petroleum wax used for manufacture of candles); (x) Mixture and combination of above products.
2	Liquor (Foreign and Indian Made Foreign Liquor).
3	Country Liquor.
4	Narcotics (Bhaang).
5	Molasses.
6	Rectified Spirit.
7	Lottery Tickets.
8	Brake Fluid.
9	****

¹ Omitted vide Notification No. F.101(336)/2005-Fin.(A/Cs)(ii)/479 dated 3rd May, 2005 w.e.f. 3rd May, 2005; earlier read as "Diesel (High Speed Diesel, Super Light Diesel Oil, Light Diesel Oil)".

² Omitted vide Notification No. F. 101(328)/2005-Fin.(A/Cs)(iii)/559 dated 11th May, 2005 w.e.f. 11th May, 2005; earlier read as "Organic Solvent".

³ Omitted vide Notification No. F. 101(328)/2005-Fin.(A/Cs)(iii)/559 dated 11th May, 2005 w.e.f. 11th May, 2005; earlier read as "Coal Tar".