



Indian Dental Association

**President**  
Dr. Bhagwant Singh  
Gurudwara Shaheedan Road,  
Model Town,  
Ludhiana, Punjab,  
Tel: 0161- 5085588  
Fax : 0161- 2404634  
pres@ida.org.in  
singhbhagwant@rediffmail.com

**Hon. Secretary General**  
Dr. Ashok Dhoble  
Bombay Mutual Terrace, 2nd floor,  
534, Sandhurst Bridge, Opera house,  
Mumbai 400 007.  
Tel: 91-22-2364 3344/ 2363 6655

**Head Office**

Bombay Mutual Terrace, 2nd floor, 534, Sandhurst Bridge, Opera House, Mumbai 400 007. India.  
Phone : 91-22-23696655 / 23671515. Fax : 91-22-23685613. Email : ho@ida.org.in Website: www.ida.org.in

*Committed to Dental Excellence*

25 January, 2005

To  
**Hon'ble Shree P. Chidambaram**  
**Finance Minister**  
Govt. of India  
North Block  
New Delhi - 001.

Sir,

Dental Science is a part of Medical Science and though it is important from the point of rehabilitation of an important part of the human body i.e. Teeth, the general impression created is that dental treatment is cosmetic in nature. However, in reality it is not so.

Dental Science is developing and its treatment is equipment-oriented. Unfortunately, many of the Dental equipments, Instruments and Materials are imported. There are more than 150 Dental Colleges in India and as many as 10,000 students graduating every year. There is very little scope **of employment** for these Dental Surgeons. Under the circumstances, they have no option but to open a Clinic under **self employment**.

Unfortunately, many Dental Equipments and Materials are imported and due to various type of Taxes like basic Customs Duty - 15%, CVD -8% + Cess, the value of equipment will suffer duty/tax to the tune of 25%. In addition to this, it will suffer sales tax of 8% to 15% (different rates applicable by each State) making the tax component of 40% on the Equipment, Instrument and Materials used by the self-employed Dental Surgeon's for imparting treatment.

Considering that a majority of the Dental Surgeons are **self-employed**, the Indian Dental Association on behalf of the Dental Surgeons, request you to sympathetically consider for the reduction of incidence of TAX as mentioned hereunder.

President Elect  
Dr. S. G. Damle  
Email : preselect@ida.org.in

Vice Presidents  
Dr. Ramesh Shenoy  
Dr. Makarand Jejurikar  
Dr. Nanda Kumar

Hon. Assistant Secretary  
Dr. Santosh R. Ravindran

Hon. Editor - Journal  
Dr. Manjit Singh  
Email : edit@ida.org.in

Hon. Chairman C.D.E.  
Dr. Shyam Mahajan  
Email : cde@ida.org.in

Hon. Chairman C.D.H.  
Dr. Chaitanya Jwala  
Email : cdh@ida.org.in

Imm. Past President  
Dr. B. S. Shetty

Hon. Joint Secretary  
Dr. Sanjay S. Joshi

Hon. Treasurer  
Dr. Deepak Muchhala

National Liaison Officer  
Dr. Ravindra Ratolikar

Hon. Secretary C.D.E.  
Dr. Celso Fernandes

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1. **Reduction of Custom Duty to 10% + CVD on Dental Equipment, Instruments and Materials covered under Chapter Heading No. 9018.00, 9022.10, 9402.10, 3006.40 & 3407.00.**
2. **Extending the benefit of Custom Duty 5%, CVD Nil on specified Dental Equipment (given below) on par with Medial Ophthalmic & ENT Equipment of List 38 & 39 of Custom Tariff.**
  - a) **Yag Laser, Excimer Laser/Diode Laser : SI.No.36 of List 38 (ophthalmic equipment).**
  - b) **CCD Camera for Throat & Oral Cavity : SI.No.12 of List 39 (ENT equipment)**
  - c) **Surgical Operating Microscope : SI.No.5 of List 39 (ENT equipment)**
  - d) **Digital Imaging System for face X-rays : SI.No.121 of List 8 (other medical equipment)**
3. **To Maintain Central Excise Duty at 8% (effective rate) to continue on Chapter 9018.00, 9022.10, 9402.10 & 9022.10 etc.**
4. **Concessional Tax under VAT System:**  
In view of change of Sale Tax under VAT regime, we request you to consider Medical, Dental and Veterinary Equipment, Instrument & Appliances and Materials covered under Chapter 9018.00, 9022.10, 9402.10, 3006.40 and 3407.00 as essential items (Merit Goods) and levy 4% tax under VAT system.

We once again request you to sympathetically consider our request and oblige.

Thank you,

Sincerely,

**Dr. Ashok Dhoble**  
Hon. Sec.General.

President Elect  
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Vice Presidents  
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