



Association of Dental Industry & Trade of India

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REGD. NO. S/20884 OF 1990

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Date: 03/10/2005

To
All the ADITI Members.

Dear Members,

I am extremely happy and delighted to inform you that the great efforts of ADITI, especially, Mr. Hamumesh and the help extended by our National Member Secretary, Mr. Satish Chandra in persuading Karnataka State VAT Dept. We have been able to succeed in getting the Notification for reduction of Tax (VAT) to 4% on all the Dental Equipments and Materials. It is indeed a great achievement and I am herewith enclosing the official notification for your ready reference. I thank all the Officers and the Government of Karnataka for considering Dentistry as a priority subject. I am sure, all of you will be able to impress your State Government for similar Notification.

Thanking you,

Yours truly,
for Association of Dental Industry & Trade of India

Dr. B. S. Shetty
President

Encl: Copy of Notification

- FOR :- DR. ASHOK

- From: NOVO DENTAL - DR. N. K. DOCTOR

- Date: 2nd March '06.

FAX NO: 2368 5613

113. Badam
116. Chigoza
119. Kadu seeds
122. Potato Chips
125. Kabli Chana
128. Saib
131. Mathri
134. Mathri Punjabi
137. Khasta Kachori
140. All kinds of Pakoras

114. Pista
117. Kharbuza seeds
120. Seem seeds
123. Mungra
126. Samosa
129. Namak Para
132. Mathri Sengali
135. Mathri South
136. Baiwari

115. Akharot
118. Ratira
121. Dal Biji
124. Dal Moong
127. Dal Masoor
130. Lachha Alu
133. Mathri Rewa
136. Tikka South
139. Puri

(f) Milk:

141. Curd Lassi.

(30) after the existing entry at Sl. No. 85, the following entries shall be inserted, namely-

86. Capital goods as specified at Part-B of this notification.

87. Cottage cheese.

88. Non-mechanized boats used by fisherman for fishing.

89. Refractory monolithic.

90. Wooden crates.

91. Nuts, bolts, screws and fasteners.

92. Medical equipment/devices and implants.

93. Clay including fire clay, fine china clay and ball clay.

94. Toys excluding electronic toys.

95. Honey.

96. Combs.

97. Insulators.

98. Cups and glasses of paper and plastics.

99. Buckets made of iron and steel, aluminium, plastic or other materials (except precious materials).

100. Coal tar.

101. Computer stationery.

102. Writing ink.

103. Rice bran.

104. Bio-mass briquettes.

105. River sand and grit.

106. Wet dates.

107. Khoya/khoa.

108. Porridge.

A

DELHI SACHIVALAYA, 1 P ESTATE
NEW DELHI-110002

No.F. 101(328)/2005-Fin.(A/Cs)(n)/548

Date: 11th May, 2005

NOTIFICATION

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-

(1) for the existing entry at Sl.No.5, the following entry shall be substituted, namely-

"6. All utensils including pressure cookers/pans except utensils made of precious metals";

(2) for the existing entry at Sl.No.9, the following entry shall be substituted, namely-

"9. Bearings including plummer blocks, housing for bearing, locate rings and covers, adapter with draw sleeves, lock-nuts, lock-washers, clamps and rolling elements";

(3) for the existing entry at Sl.No.12, the following entry shall be substituted, namely-

"12. Bicycles, Tricycles, cycle rickshaws and parts including tyres and tubes thereof";

(4) for the existing entry at Sl.No.16, the following entry shall be substituted, namely-

"16. Drugs & Medicines including vaccines, syringes and dressings, medicated ointments produced under drugs license, light liquid paraffin of IP grade";

(5) for the existing entry at Sl.No.17, the following entry shall be substituted, namely-

"17. Castings including all metal castings";

(6) for the existing entry at Sl.No.20, the following entry shall be substituted, namely-

"20. Bio-fertilizers and micro nutrients, also plant growth promoters and regulators, herbicides, rodenticides, chemical fertilizers, pesticides, weedicides and insecticides";

(7) in the entry at Sl. No. 24, after the words "sugar" and before the words "and tobacco", the words ", textile" shall be inserted.

(8) for the existing entry at Sl.No.25, the following entry shall be substituted, namely-

"25. Edible oils and oiled cake";

(9) for the existing entry at Sl.No.31, the following entry shall be substituted, namely-

"31. Fried and roasted grams";

(10) (10) for the existing entry at Sl.No.32, the following entry shall be substituted, namely-

"32. Edible varieties of ragi";

(11) for the existing entry at Sl.No.46, the following entry shall be substituted, namely-

"46. Napa slabs (rough flooring slabs) & Shahabad stones";

(12) for the existing entry at Sl.No.50, the following entry shall be substituted, namely-

OFFICE OF THE COMMISSIONER, VALUE ADDED TAX
VALUE ADDED TAX DEPARTMENT
I.P. ESTATE, NEW DELHI

24/05

TRADE CIRCULAR NO. 28 OF 2005-06

The Department has received a representation as to whether the entry 'medical equipment/devices and implants' covers 'dental equipment' also.

In the above context, it may be clarified that initially 'medical equipment/devices and implants' were unspecified items taxable @ 12.5% but the Empowered Committee of the State Finance Ministers in its meeting held on 25/26 April, 2005, agreed that 'medical equipment/devices and implants' be taxed @ 4% and, accordingly, vide Notification No. F.101(328)/2005/Fin.(A/Cs)(II)/548 dated 11.05.2005, an entry (at S.No.92) was inserted in the Third Schedule appended to the Delhi Value Added Tax Act, 2004.

It is clarified that 'medical equipment/devices and implants' include 'dental equipment' also and, accordingly, are taxable @ 4% with effect from 11.05.2005.

Value Added Tax Officer (Policy-I)

Dated 24/05/2005

No. F.1(72)/2005-06/Policy-V/1485

Copy for information and necessary action to :

1. PS to Commissioner, VAT
2. PS to Addl. Commissioners I, II, III & IV
3. All Joint Commissioner/Dy. Commissioners
4. All Assessing Authorities/VAT Officers
5. Manager (EDP) with the request to make arrangement for circulation on web site.
6. President, Value Added Tax Bar Association, New Delhi.
7. All Trade Associations.
8. Guard file / VATO P-II

Value Added Tax Officer (Policy-I)

Received Time 22.5.05 11:34