

**IN THE OFFICE OF COMMISSIONER
DEPARTMENT OF TRADE AND TAXES
GOVERNMENT OF N.C.T. OF DELHI
VYAPAR BHAWAN, NEW DELHI**

No.345/CDVAT/2013/207

Dated: 12.11.2013

M/s. Osram India Private Limited,
C/o. Baba Associates, Khasra No.221,
Village-Khera Khurd (Opp. D.A.V. Public School),
Delhi-110082.

ORDER

Present for the Applicant : Sh. Deepak Kumar Bajoria, Counsel
Present for the Department : Sh. T.C. Sharma, Departmental
Representative

The above named applicant filed an application on 29/10/2013 under section 84 of Delhi Value Added Tax Act, 2004 (hereinafter referred to as the "said Act") and the question put up for determination under the aforesaid provision of law is as under: -

"What is the rate of tax on Compact Fluorescent Lamps which are neither certified by Bureau of Indian Standards nor Star Rated by Bureau of Energy Efficiency?"

2. The application has been preferred in the prescribed format DVAT-42 and the requisite fee of Rs.500/- paid through demand draft No. 105445 dated 10/10/2013 of Deutsche Bank.
3. M/s. Osram India Private Limited, is a registered dealer having TIN 07550171520. The Company is engaged in trading of electrical items and Compact Fluorescent Lamps.
4. Sh. Deepak Kumar Bajoria, Counsel for the applicant appeared and reiterated the grounds of the determination application. The Counsel referred to other States like Haryana, Punjab, Kerala and Rajasthan and submitted that in most of the States the entry relating to CFL is without





restriction of Bureau of Indian Standard certified or star rated by Bureau of Energy Efficiency. But under DVAT Act, 2004, the entry no.183 of Schedule III reads as under:

“Compact Fluorescent Lamp and Electronic Chokes (Bureau of Indian Standards certified or star rated by Bureau of Energy Efficiency)”.

Hence, requested to clarify the applicable rate of tax on Compact Fluorescent Lamps which are neither certified by Bureau of Indian Standards nor star rated by Bureau of Energy Efficiency.

5. The DR appearing on behalf of the department stated that the entry no.183 of Third Schedule appended to DVAT Act, 2004, covers only Compact Fluorescent Lamp and Electronic Chocks (Bureau of Indian Standards certified or star rated by Bureau of Energy Efficiency).
6. I have perused in detail the application filed under Section-84 of the Delhi Value Added Tax Act, 2004 and heard both the parties. After going through the various schedules appended to the said Act, I am of the considered view that Compact Fluorescent Lamps which are neither certified by Bureau of Indian Standards nor star rated by Bureau of Energy Efficiency are unspecified items falling under section 4 (1) (e) of the Delhi Value Added Tax Act, 2004 and taxable at the rate of 12.5%. Held accordingly.

(Prashant Goyal)
Commissioner, VAT

Copy for information and necessary action to:

1. Applicant
2. Addl. Commissioner (Law & Judicial)
3. Addl. Commissioner (System)
4. Value Added Tax Officer (Policy Branch)
5. President, Sales Tax Bar Association (Regd.)
6. Guard File



(Prashant Goyal)
Commissioner, VAT