

**IN THE OFFICE OF THE COMMISSIONER  
DEPARTMENT OF TRADE AND TAXES  
GOVERNMENT OF NCT OF DELHI  
VYAPAR BHAVAN, I.P. ESTATE, NEW DELHI**

No.F. 381/CDVAT/2015/ 388

Dated : 05-08-15

**ORDER**

Name of Firm	:	S&D Deocr
Present for the applicant	:	Sh. P. C Aggarwal, Adv Sh Sanyam Jain, CA
Present for the Department	:	Sh.M.K.Agarwal Department Representative

The applicant dealer has filed a determination application 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 :-

**"Whether "Interior Blind" (a) made of fabric (b) made of wooden (c) made of leatherite falls within the ambit of entry No. 114 of Third Schedule of DVAT Act, 2004 read with HSN entry No. 63.03 and accordingly chargeable to tax @ 5%"**

1. The application has been filed in the prescribed Format DVAT-42 and requisite fee of Rs.1000/- paid in the form of court fee.
2. Sh. Sanyam Jain, counsel of the dealer appeared and reiterated the facts and grounds of the application and requested to determine whether the above products falls within the ambit of entry No. 114 of the third schedule of DVAT Act, 2004 read with HSN entry No. 63.03 and chargeable to tax @



06/08/15  
A/S Shiv

3. The brief facts of the case, as explained by the applicant are as under :

- i) The dealer is registered under DVAT having TIN-07646922396
- ii) The dealer is engaged in the business of interior blinds made of fabric, wood and leatherite.
- iii) That, it is clearly mentioned in the entry 114 that the other made ups covered by HSN entry no 63.03 are also covered by entry no 114 of the third schedule.
- iv) That, HSN 63.03 includes curtains (including drapes) and interior blinds; Curtain or Bed Valances. Hence the blinds dealt by the dealer fall under entry no 114 of the third schedule and taxable @ 5%
- v) That, the firm is at present charging VAT @ 12.5% . However, the purchasers have pointed out that other dealers dealing with the same goods are charging VAT @ 5%.

With these averments, the applicant requested to determine whether the interior Blinds (a) made of fabric (b) made of wooden (c) made of leatherite falls within the ambit of entry No. 114 of Third Schedule of DVAT Act, 2004 read with HSN entry No. 63.03 and accordingly chargeable to tax @ 5%.

4. The DR appearing on behalf of the department stated that entry 114 of the third schedule of the DVAT Act 2014 reads as :-

- (i) Bed sheets, pillow covers and other made ups covered by HSN entry nos. 63.01, 63.02, 63.03, 63.04, 63.05 and 63.06.

The chapter 63 of the central excise and customs is only for made up of textile articles; sets; worn clothing and worn textile articles; rags. HSN entry 63.03 covers only the curtains (including drapes) and interior blinds



made up of textile and not those of wood or leather. Hence except the interior blinds of fabric, the interior blinds of wood and leather are taxable @ 12.5%

5. I have heard both the sides and gone through the documents available on record and I am of the considered view that only the interior blinds made up of fabric are covered by entry no 114 of the third schedule of the DVAT Act 2004 read with HSN entry no 63.03 and the interior blinds made up of wood and leatherite are not covered within the scope of entry no 114 of the third schedule of the DVAT Act 2004.

6. Held accordingly.

M/s S&D Deocr,  
Khasra No. 192/3, 2<sup>nd</sup> Floor, Mundka Village,  
Delhi-41

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Dated : 05-08-15

