

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

No.363/CDVAT/2014/ 265

Date: 23.06.2014.

M/s. Unifiers Social Ventures Private Limited,  
B-100, Basement, Sarvodaya Enclave,  
New Delhi-110017.

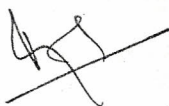
**ORDER**

Present for the Applicant : Sh. Tarun Kapoor, Counsel  
Present for the Department : Sh. T.C. Sharma, Departmental  
Representative

The above named applicant filed an application on 11/04/2014 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:-

**“Rate of VAT applicable on sale of Printed Material content meant for education at a computer institute?”**

2. The application has been preferred in the prescribed format DVAT-42 and the requisite fee of Rs.500/- paid through demand draft No. 000564 dated 11.04.2014 of HDFC Bank, ITO, Bahadurshah Zafar Marg, New Delhi-110002.
3. M/s. Unifiers Social Venture Pvt. Ltd., is a registered dealer having TIN 07986916518 and is engaged in sale of printed material content meant for education at computer institute. Content developed in house and being published in the form of books/booklets/printed material to be distributed at the Commercial computer Institute.





4. Sh. Tarun Kapoor, Counsel of the applicant appeared and reiterated the facts and grounds of the application.
5. The Entry No.52 of the Third Schedule appended to the DVAT Act, 2004, is reproduced below:

*"Printing material including diary, calendar."*

The Departmental Representative stated that the product of the dealer shall come under the category of 'printed material'.

6. I have perused in detail the application filed under Section-84 of the Delhi Value Added Tax Act, 2004, various schedules appended to the DVAT Act, 2004, and after having heard both the parties, I am of the considered view that the item under determination is 'printed material', hence, covered by entry no.52 of the Third Schedule of the Delhi Value Added Tax Act, 2004.
7. Held accordingly.

**(Prashant Goyal)**  
**Commissioner, VAT**

Copy for information and necessary action to:

1. Applicant
2. Addl. Commissioner (Law & Judicial)
3. Assistant Commissioner (Policy Branch)
4. Programmer (EDP) for uploading the order on the web.
5. President, Sales Tax Bar Association (Regd.)
6. Guard File

**(Prashant Goyal)**  
**Commissioner, VAT**

