

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

No.331/CDVAT/2013/ 156

Dated: 29-5-13

M/s Delhi Marketing,
F-87/88, Gali no. 11,
Jagatpuri, Delhi-110051

ORDER

Present for the Applicant : Sh. Abhishek Gupta, CA
Present for the Department : Sh. T.C. Sharma, Departmental
Representative

The above named applicant filed an application on 07/03/2013 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 VAT on PVC Insulated Cable (1 sq. MM and above in single core & multicore) for the purpose of industrial as well as domestic use?”

2. The application has been preferred in the prescribed format DVAT-42 and the requisite fee of Rs.500/- paid through bank demand draft no. 220336 dated 05.03.2013.
3. M/s Delhi Marketing is a newly registered proprietorship firm. After purchasing the PVC insulated cables from Balar Marketing Private Limited, it is engaged in the trading of the same item under the trademark of 'Kundan Cab' ranging from 0.5 sq. MM and above for the commercial and domestic uses.
4. Sh. Abhishek Gupta, Counsel for the applicant appeared and reiterated the grounds of the determination application. He submitted that after becoming liable to pay VAT, the applicant is charging @12.5% on their sale, while their

competitors are charging 5% rate of tax, which in turn affecting their business adversely. Again, counsel in his plea requested to pass an order clarifying position of these PVC insulated cables of various sizes in Delhi Value Added Tax Act, 2004.

5. The Departmental Representative stated the same issue has been already been decided in the case of M/s Anchor Electricals (P) Ltd. and M/s Cabcond (India) vide order no. 247/CDVAT/2009/11 dated 22.09.2009 and 163/R/CDVAT/2007/166 dated 07.11.2007 respectively. Further, he referred to the sub-section 8 of section 84 of the DVAT Act, 2004 and stated that by virtue of this, the question is not entertainable.

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. I am of the considered view that the question being asked by the applicant in his application is not entertainable under sub-section 8 of section 84 of the Delhi Value Added Tax Act, 2004. Hence, order passed in the above aforesaid mentioned orders shall apply and hold good in this case too in respect of question put up by the applicant for determination. Held accordingly.

(Prashant Goyal)
Commissioner, VAT

No.331/CDVAT/2013/ 156

Dated: 29-5-13

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