

DELHI LUXURIES TAX ON COMMODITIES ACT, 2001

REGISTERED No. D.L. —33002/99 GOVERNMENT OF DELHI. 1. 27, 1923 DELHI, JULY 27. i, PART IV GOVERNMENT OF THE NATIONAL CAPITAL OF [vrxxr.gt.fq. ü. 768 IN .cvr. t). 168 2 DELHI GAZETTE : EXTRAORDINARY () S (43) 1975 (197 S) +Fitf&, föi\$T VTf+d IVI DELHI GAZEITE : EXTRAORDINARY •-p_ft 74! zip-q 3;vå Orit, 041 3-1<1 4: s. sin -t. -a-EF;-ä-r fra-r-oit, 7.17k 2) é+ii F?iz frwiftd) 741 ufi) DELHI GAZETTE : EXTRAORDINAIU , F#-rn -.77] IVI (2) DELHI GAZEITE EXTRAORDINARY ur åFh iFITVit, GEGt, -12. -.36 Hirl rå 'l! sir; DELHI GAZETTE EXTRAORDINARY 6) 1973 (1974) (I) *a-it 1975 .-siaxia fir* 1860 (1860 .45) 21 , 373; CfifiFim, 16. v-f*-a'ii 17. , 18. ft-a-a (• i • IVI DELHI CAZE'TTE EXTRAORDINARY 7 19. Ail oil t(Fi 7-41 t 3. ILI. Oit F, up-it 21

23. DELHI GAZETTE EXTRAORDINARY DEPARTMENT OF LAW, JUSTICE AND LEGISLATIVE AFFAIRS Delhi. the 27111 —The following Act (if Legislative Assembly of National Capital Nn, 17.14 Delhi received IIC of I vicntenanl Ciovenyor. Delhi On MIC 20111 is l',crehy published THE DELHI LUXURIES TAX ON COMMODITIES 2001 (Delhi Act No, 9 of 2001) IAS passed by the Legislative Assembly of the National Capital Territory Delhi on the 0th April. 200 AN ACT provide [rir the and collection Of Inxlrics tax on for rnatlers. incident'rl' ill the National Capital of Delhi Be ci tweled by the I ,cgislative AgsetMhly or the Nhiiöнал Capilhl iti (bc Fifty-second India as . CUAPTF_R-I PRELIMINARY I. Short title. ant' commencement A l) This Act may be called Delhi Act. NIC) I l' lb the 'Äi101c ibe Terri!0P' of Deli',i rorec nn stich the tnav. nc*Illica'ion in Official appoint : In this. Acq. the context qtllevisc requifY,. — Conunissioner of saics tas appointed ll"liev i I of 9 Delhi Tax of 197.5): Nat ion. il C.npi!al [Jelhi. s the 1075 (4 : ••Delhi thr Ter•ritOt-, Delhi or the Constitutinn: rrrndilics ili lip: iv,e.lutics or ascociation or o" Hindi? local the ""Vt"ivided • •prescrihed" pre.scribed by the nvide Ufider ibis nfcans IIC Schedule appendc,d to liis Act. ••Sc,he.'dl'ic has. in Ct111SC Or hiir, into 7)c.lhi. pvocesso' hit'i in Vick ing nccolltil on others. any plar.e outsirle Delimi . for •.u-ndirtg. in "Slock the quantity nl• being the stock sic,ckisl or stocks elitet•eti i'l records or nccnnts of r.loci.:ist the mtanlily or the es nr protllres •aocking, vending. supplying to a v,'hnlc.sactl inicrnu:dirry. rel,'lile• person. (l) the lnxuri{'ß under this Act. DELHI GAZI?ITE Y (III) ur stock Of luxuries" iu 10 a stockist. in respect of any part lhereof. aggregate IIC of SIÜCK luxuries••, (n) "value cf of luxuries" lleuns,•— of stockist, being of any 01 lhe luxuries. the value of such 111Nurics lculated price al teceipt or entry thereof in his stock: respect any other stockist, the value uf such luxuries calculated at price [hereof as per bill. (iii) invoice or corisiglillten: 1101e Oilier like nature. pers01i Delhi or Qillside Delill_ lustit•ies are Oil ; respect stuckisl lill. •ntioned in sub-clauses (i) aud (ii), of slock uflusufics) . countervailing duty paid or payable such luxuries by a ur Ille (B) Charges. charges, packing charges. frurwareclillg charges. il•alt") 101 luxuries any prenuses. warehouse or any other place of the stockist in Delhi' Prox purchase produced 01 lhe Invoice er bill is IO be 01' it'. the ur bv wav goods shall IIC liKe kind or qualil.N ure capabi.' Of being sold Open the coli Illic•ncing on the day ct• April 12) A ll w•urds and expwëssions used in this Act. but not defined hereinblt defined in [he Delhi Sales AGI shall have JSSigned til ill Act. INCII)ENCE AND LEVY OF TAX (I) 'Tllere shall be and collected a tax On Stock ofh1.Nuries 3. Incidence and levy ur tax, such rate, fitly per centrun, the Governille:n ntay. by official iu Ilii\$ n ralcs iftay for class luxuries'. (2) •l lle this Acl be paid by registered or lu gel this all ylhi,ilg contained in but subject Io 'he product ion Ut' prdOl prescribed, 'G' Y be lev' iuble value of stock (i) ave dispatched place 'Oulside Dellii•. Llis Act has been 4, Burden the purpose levy il shall be or •every liable I'd gel Ilitllsell- registered n'llluse place blisiiicss is situate I Jelhi burden of proving pa.\ lhe value the Slock uf iltxufics as deal: with u.' such stuck12,'l ill of the is not liable to tax shall licen socii In the ol'ficiui 01 to such as . 01 u, RE'TIJRBS, PA VM ENI AND 01,' ACCO UN'VS Registration of Dealers. — (I) Every stockist liable 10 pay this Act get this Act. ill such period as Ill',ly be Provided stockist who are already registered under the Dellii Sales Oil such Ill:.y be prescnbed. shall be deenld to be registered under lilis as well. DELHI GAZEITE EXTRAORDINARY [PART 7. Returns, payment of tax and interest.—. (I) Every stockist regislered under this Act and every other stockist. who ma.v be required so to do by the Conunissioner by notice in the prescrihed manner, shall furnish such ret urns of hig Ill tnovcr stocks by such dates and such attthmity and make payntnt of tax duc and interest accrued on ciclayeci payments in the manner and in the fortu as

[illegible]

Televisions 11 14 17 DELHI GAZETTE • EXTRAORDINARY Fountain Pens exceeding the price range 100 to which the exemption is granted under Section 5. Fertilisers exceeding the price range up to 100 to which the exemption is granted under Section 5. Handmade Garnments exceeding the price range up to 100 to which the exemption is granted under Section 5. Crystal items exceeding the price range 100 to which the exemption is granted under Section 5. Air Conditioners. Indian and foreign liquor. Costly items, toilet goods including hair dyes, oil, soaps, shampoos exceeding the price range in which exemption is granted under Section 5. Music systems exceeding the price range to which exemption is granted under Section 5. Bathroom fittings and ceramic tiles exceeding the price range to which exemption has been granted under Section 5. Automobile accessories exceeding the price range to which has been granted Section 5. Refrigerators, automatic washing machines exceeding the price range up to which exemption has been granted under Section 5. All items imported under the WTO list excluding medicines. Ivory articles exceeding the price range 100 to which exemption has been granted under Section 5. All arms, ammunition and accessories excluding for defence, para-military and police purposes. : TET. 24 / February 2001, #) 2001 (2201) 3 2001) Friday 7 1992 (1992 1))

