

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

No: 237/CDVAT/2009/05

Dated: 24.06.2009

**Gujrat Co-operative Milk
Marketing Federation Limited
24/1, D-Block, Institutional Area
Janak Puri, New Delhi-110058**

ORDER

Present for the Applicant : Sh. Mahesh Bhardwaj A.R., H. R. Aggarwal C.A.
Kyur Godse-Technical Expert
Present for the Department : Shri T.C. Sharma, D.R.

The above name applicant has filed this application u/s 84 of the Delhi Value Added Tax Act, 2004 (herein after referred to as the "said Act") the question put up before this Court for determination under the aforesaid provision of law is as under:

The determination on rate of tax on paneer and whether same is covered under Entry 87 added to third schedule of the Delhi Value Added Tax, 2004.

2. The application for determination has been made in the prescribed format DVAT-42 and the requisite fee of Rs. 500/- has been paid through Challan No. 0370735 dated 02-02-09.
 3. The applicant M/s Gujarat Co-operative Milk Marketing Federation Limited is engaged in manufacturing and reselling of dairy products including Amul paneer. Sh. Mahesh Bhardwaj A.R., Sh. H.R. Aggarwal C.A. along with a technical employee of the applicant Sh. Kayur Godse finally appeared on 17-06-2009 and filed written submission stating that paneer is an Indian traditional name of cottage cheese, in support of which, he filed the photo copy of 'On Line Encyclopedia' explaining the meaning of paneer. The applicant also filed 'flow chart of Amul Processed Cheese' and 'flow chart of Amul paneer' manufacturing. The two flow charts differentiate between process used for making cheese and cottage cheese (paneer). It confirms that the process of manufacturing of cottage cheese is same as followed by the applicant for manufacturing the Amul paneer, as also confirmed by technical employee of the applicant.
 4. The DR is of the opinion that the item sought to be determined is specific under Entry No. 87 of the Third Schedule of DVAT Act, 2004.
 5. I have perused in detail the application filled u/s 84 of the Act & heard both the parties. After going through the relevant extracts of the Act, this Court of the opinion that the item which is the subject matter of the present application is covered under Entry No. 87 of third schedule of DVAT Act, 2004 and thus attracts VAT @ 4%. Held accordingly.
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