

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

No: 250/CDVAT/2009/20

Dated: 09.03.2010

**M/s Epson India Pvt. Ltd.,  
101-104, 1st Floor, Hemkunt  
Chambers No. 89, Nehru Place  
New Delhi-110019.**

**ORDER**

Present for the Applicant : Sh. M P Bhargava, Advocate  
Present for the Department : Sh. T.C. Sharma, DR

The above named applicant has filed an application on 11.09.2009 under Section 84 of DVAT Act, 2004 (hereinafter referred to as the "said Act") and the question put up before this Court for determination under the aforesaid provision of law is as under :-

**“Whether multi-function printers used in conjunction with a computer system are covered under Entry 41A(3) of the Third Schedule to the Delhi Value Added Tax Act, 2004 ?”**

- 2 The application for determination has been made in the prescribed format DVAT-42 and the requisite fees of Rs. 500/- paid through Demand Draft No. 257887 dt 27.08.2009.
- 3 The applicant imports the multi-function printers and sells to various distributors/customers in the regular course of business.
- 4 Sh. Bhargava who appeared on behalf of the applicant reiterated the ground of the application of determination.
- 5 The DR on behalf of the department argued that since this Court has already passed an order in the case of M/s Ricoh India Limited vide No. 158/CDVAT/2007/176 dated 13.12.2007 on the said issue. So as per section 8 of section 84 of DVAT Act, 2004, no such said question shall be entertained for determination under this section.

I have perused in detail the application filed under section 84 of the Act and heard both the parties. The order passed by this Court vide No. 158/CDVAT/2007/176 dated 13.12.2007, wherein the item in question was held taxable @ 12.5% had been correctly determined and the same shall apply on this case too. Held accordingly