

**GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
FINANCE (T&E) DEPARTMENT  
DELHI SACHIVALAYA, I.P. ESTATE: NEW DELHI-110002**

No.F. 3(6)/Fin.(T&E)/2009-10/

Dated:26.06.2009

**NOTIFICATION**

**No.F. 3(6)/Fin.(T&E)/2009-10/** - WHEREAS the Lt. Governor of the National Capital Territory of Delhi, being of the opinion that it is expedient in the interest of general public so to do, in exercise of the powers conferred by section 103 of the Delhi Value Added Tax Act, 2004 (Delhi Act 3 of 2005), hereby, makes the following amendment in the Fourth Schedule of the Act, namely: -

In the Fourth Schedule of the Delhi Value Added Tax Act, 2004-

1. After S.No.9, the following entry shall be inserted, namely :-

(10) **TOBACCO AND GUTKHA** except unmanufactured tobacco, bidis, tobacco used in the manufacture of bidis and hooka tobacco.

This notification shall come into force with immediate effect

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**Notes:**

1. Amendment in Fourth Schedule- Tobacco and Gutka made taxable @ 20% w.e.f. 26.06.2009

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