

KINDLY ATTEND MR. PRAKASH

OFFICE OF THE COMMISSIONER OF SALES TAX  
BIKRI KAR BHAWAN, IP ESTATE, NEW DELHI  
(POLICY BRANCH)

No F.1(74)/DVAT/05-06/1211

Dated: 1/7/05

To

Confident Dental Equipments Ltd.  
11740/4, Sat Nagar  
Karol Bagh  
New Delhi-110005

Sub: Clarification regarding Rate of Tax for Dental Equipments.

Sir,

Reference to your letter No. Nil dated 27.5.05 addressed to the Commissioner, VAT on the above subject, I am directed to inform you that medical equipment/devices/implants have been specified at Entry No.92 of Schedule III which attracts VAT @ 4%. There is no separate classification for Dental Equipment. In case you still have any doubts or want clarification, DVAT Act, 2004 provides for determination under section 64 & 65 for issuing clarification on specific and general questions respectively.

Yours faithfully,



(Y.P.PUNYANI)

VALUE ADDED TAX OFFICER (POLICY)

10/7