

THE SEVENTH SCHEDULE

(See section 9)

List of Non-Creditable Goods

[Amended vide Notification No.F.(59)/Fin(T&E)/2005-06/913 kha dated 30.11.2005/

Sl. No.	Description of Non-Creditable Goods
1	<p>Subject to clauses 2 and 3 of this Schedule, the following goods shall be “non-creditable goods” for the purposes of this Act:</p> <p>¹[(i) All automobiles including commercial vehicles, and two and three wheelers, and spare parts for repairs and maintenance and tyres and tubes thereof;]</p> <p>(ii) Fuels in the form of petrol, diesel and kerosene, LPG, CNG, coal;</p> <p>(iii) Conventional clothing and footwear, clothing fabrics;</p> <p>(iv) Food for human consumption;</p> <p>(v) Beverages for human consumption;</p> <p>(vi) Goods designed, and used predominantly for, the provision of entertainment including television receivers, video cassette players, radios, stereo systems, audio cassette player, CD players, DVD players, computer game consoles and computer games, cameras of any kind;</p> <p>²[(vii) Air conditioners, air conditioning plants or units other than those used for manufacturing purposes; air coolers, fans and air circulators;]</p> <p>(viii) Tobacco in any form and tobacco products.</p> <p>³[(ix) Office equipments, furniture, carpets, stationary items, advertisement and publicity materials, sanitation equipments, fixtures including electrical fixtures and fittings, generators and electrical installation;</p> <p>(x) Elevators (lifts);</p> <p>(xi) Computers other than those used for the purpose in normal business;</p> <p>(xii) All kinds of cranes, earthmovers, JCB, excavators, road rollers, concrete</p>

¹ Substituted vide Notification No. F.(59)/Fin(T&E)/2005-06/913 kha dated 30.11.2005 for “(i) Motor vehicles designed for transporting fewer than eight passengers, motor cycles, motor scooters and other motorised two-wheeled vehicles;”.

² Substituted vide Notification No. F.(59)/Fin(T&E)/2005-06/913 kha dated 30.11.2005 for “(vii) Air conditioners other than those used for manufacturing purposes; and”.

³ Inserted vide Notification No. F.(59)/Fin(T&E)/2005-06/913 kha dated 30.11.2005.

	<p>mixing machines and other similar machineries;</p> <p>(xiii) Goods for personal consumption or for gifts;</p> <p>(xiv) Goods purchased and accounted for in business but utilised for the facility to the employees; and</p> <p>(xv) Goods used for construction of or incorporation in civil structures and immovable goods or properties not constituting part of the works contracts.]</p>
Sl. No.	Description of Non-Creditable Goods
⁴ [2]	Any entry in clause 1 [other than item (ii), (xiii), (xiv) and (xv)] shall not to be treated as non-creditable goods if the item is purchased by a registered dealer for the purpose of resale in an unmodified form or use as raw material for processing or manufacturing of goods, in Delhi, for sale by him in the ordinary course of his business.]
3	Fuel [Item (ii) of clause 1] shall not to be treated as non-creditable goods if the purchaser is licensed as a dealer in fuel products and purchases the fuel in commercial quantities for resale.

⁴ Substituted vide Notification No. F.(59)/Fin(T&E)/2005-06/913 kha dated 30.11.2005 for “(2) Any item in clause 1 [other than Item (ii)] shall not to be treated as non-creditable goods if the item is purchased by a registered dealer for the purpose of re-sale in an unmodified form or use as raw material for processing or manufacturing of goods for sale by him in Delhi in the ordinary course of his business.”.