

THE SEVENTH SCHEDULE

(See section 9)

List of non-creditable goods

Sr.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> <ul style="list-style-type: none">(i) Motor vehicles designed for transporting fewer than eight passengers, motor cycles, motor scooters and other motorised two-wheeled vehicles;(ii) Fuels in the form of petrol, diesel and kerosene, LPG, CNG, coal;(iii) Conventional clothing and footwear, clothing fabrics;(iv) Food for human consumption;(v) Beverages for human consumption;(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;(vii) Air conditioners other than those used for manufacturing purposes; and(viii) Tobacco in any form and tobacco products.
2.	<p>Any item in clause 1 [other than Item (ii)] shall not 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.</p>
3.	<p>Fuel [Item (ii) of clause 1] shall not 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.</p>