

In the Court of Commissioner for Persons with Disabilities
25- D, Mata Sundari Road, Near Guru Nanak Eye Centre, New Delhi-2
Phone-23216002-4 Telefax: 23216005
Website: www.discomm.delhi.gov.in : Email : comdis.delhi@nic.in
[Vested with power of Civil Court under the Persons with Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995]

Case No. 4/1071/2015-Wel./CD/ 1964-65

Dated: 23.10.15

In the matter of :

Dr.Nitesh Tripathi

H.No.C-184, Begum Vihar Extension
Begumpur, Delhi-110086

..... Petitioner

Versus

Sh.Vijay Kumar

Commissioner

Department of Trade and Taxes

Government of NCT of Delhi

Vyapar Bhawan, I.P.Estate

New Delhi-110002

.....Respondent

ORDER

1. Dr.Nitesh Tripathi filed a representation stating that all persons with disabilities are exempted from payment of VAT (Value Added Tax) in Delhi on purchasing disabled friendly devices but this is not applicable on automobiles being used by the persons with disabilities like disabled friendly scooters and cars which are already exempted from the payment of RTO and subsidy on insurance of disabled friendly vehicles. The petitioner requested that Delhi Government may be directed to consider granting full exemption to disabled persons from the payment of VAT on purchasing disabled friendly automobiles like scooters and cars with immediate effect.
2. The Commissioner Department of Trade and Taxes was requested to file comments and since no comments were filed a hearing was held. As per the reply received from the Special Commissioner (Policy) of the Department of Trade and Taxes of Government of NCT of Delhi disabled friendly scooters and cars can also be used by normal persons and as such no such exemption exists in the matter. The changes in rates of VAT/exemptions are generally taken up at the time of preparation for budget estimates and the department has kept the reference in question for a decision of the government.

3. I have perused the representation and the reply filed by the Special Commissioner of Department of Trade and Taxes. As rightly stated the changes in the rate of VAT/Exemption are taken up at the time of preparation of budget estimates and therefore the Department should examine the request of the petitioner and take an appropriate decision in matter.
4. The case is disposed of accordingly.



Given under my hand and the seal of the Court this 23rd day of October, 2015.

K.S. Mehra
23/10/15

(K.S. Mehra)
Commissioner

Court of Commissioner (Disabilities)
National Capital Territory of Delhi
Room No. - 1
25-D, Mata Sundari road, New Delhi-02