

**HARYANA GOVERNMENT
EXCISE AND TAXATION DEPARTMENT**

NOTIFICATION

The 1st April, 2003

No. S.O. 50/H.A. 06 /2003/S.7/2003. – In exercise of the powers conferred by sub-clause (iv) of clause (a) of sub-section (1) of section 7 of the Haryana Value Added Tax Act, 2003 (Act 6 of 2003), and all other powers enabling him in this behalf, the Governor of Haryana hereby directs that tax payable by a VAT dealer on sale of goods specified below shall be calculated at the rate of twelve per cent with effect from the first day of April, 2003.

Sr. No.	Description of Goods
1	Refrigerators, air conditioners, air conditioning plants, other cooling appliances and apparatus including room coolers and water coolers and component parts thereof.
2	All kinds of cooking appliances, cooking ranges, microwave and grills.
3	Vacuum cleaners, electrical and electronic air purifiers and dish washers.
4	Television sets and home-theaters, their parts and accessories.
5	Washing machines.
6	Room air convectors, air circulators and parts thereof.
7	Transmission towers.
8	Wireless reception instruments and apparatus, parts and accessories thereof.
9	Video cassette recorder, video cassette player, audio cassette player, audio cassette recorder, video CD player, DVD player, audio CD player, video CD, audio CD, video tapes and cassettes, audio tapes and cassettes.
10	Radio and transistors, radio gramophones, electrical-valves, accumulators, amplifiers and parts and accessories thereof.
11	Sound transmitting equipment including telephones and loudspeakers and parts thereof.
12	Photocopiers and duplicating machines and parts thereof.
13	Gramophones, component parts thereof and discs.
14	Electrical appliances including electric lamps and bulbs (incandescent lamp), fluorescent tube their parts and accessories but excluding electric motors, motor starters and mono-block pumping sets.
15	Cinematographic equipment including cameras, projectors and sound recording and reproducing equipment, lenses, films and parts and accessories required for use therewith including cinema carbons.
16	Photographic and other cameras and enlargers, lenses, films, papers and clothes and other parts and accessories required for use therewith.
17	Dictaphone and other similar apparatus for recording sound and parts thereof.
18	Binoculars, telescopes and opera glasses and component parts, spare parts and accessories thereof.

- 19 Generating sets and transformers.
- 20 Typewriters and their parts and accessories.
- 21 All types of furniture.
- 22 Celluloid, bakelite goods and goods of similar substances, plastic goods, Poly Vinyl Chloride goods except High Density Poly Ethylene woven bags, footwear of plastic and plastic dana.
- 23 All type of clocks, time pieces, watches and parts thereof.
- 24 Cigarette cases and lighters.

- 25 Cosmetics, perfumery and toilet goods including soaps ,shampoos and hair oils but not including tooth brush, toothpaste, tooth powder, kajal and Kum-kum.
- 26 Carpets of all kinds.
- 27 Table cutlery i.e. Knives, forks and spoons.
- 28 Vacuum flasks of all kinds including thermos, thermic jugs, ice buckets or boxes, urns and domestic receptacles to keep food or beverages hot or cold and refills thereof.
- 29 Sanitary goods and fittings including sewerage pipes.
- 30 Leather goods but not including footwear.
- 31 Glazedware, chinaware, crockery, glass sheets, glass bottles, sun glasses and other glass wares but not including glass bangles and optical glass.
- 32 Cushion and mattresses of foam, including foam sheets, pillows and other articles made from foam rubber, or plastic foam or other synthetic foam.
- 33 Articles made wholly or principally of stainless steel but not including utensils and kitchen ware.
- 34 Perambulators.
- 35 Furs and articles of personal or domestic use made from furs.
- 36 All types of glazed and vitreous tiles, mosaic titles and ceramic tiles.
- 37 All types of laminated board and laminated sheets such as Sunmica, Formica etc.
- 38 Granite and its tiles, marble and its tiles including chips.
- 39 All types of arms including rifles and ammunition.
- 40 Cement.
- 41 Almirahs and safes.
- 42 All types of motor vehicles excluding tractors but including motor cycles, motor cycle combinations, motor scooters, motoratts, two-wheeler(auto), three wheeler(auto), other road-worthy contraptions, chassis of all motor vehicles and road-worthy contraptions covered herein.

- 43 Lifts and elevators.
- 44 Weather proofing compounds.
- 45 Fire works including coloured matches and explosives.
- 46 Preserved food articles.
- 47 Teleprinters and fax machines.
- 48 Electronic toys and games.
- 49 Musical instruments.
- 50 Synthetic gems.
- 51 Naphtha.
- 52 Spark plugs.
- 53 Rubber goods but not including footwear.
- 54 Adhesives.
- 55 Oxygen and gases except liquified petroleum gas (LPG).
- 56 Aeronautics, including aeroplanes, ground equipments, their accessories and parts.
- 57 ACSR conductors.

58	Sandal wood and oil thereof.
59	Plywood, plyboard, medium density fibre board and particle boards.
60	Cooked food.
61	Products of mechanically run stone crushers i.e. stone of various sizes and stone dust.
62	Minerals.
63	Aerated water and Soft-Drinks.
64	Molasses.
65	Rectified spirit.
66	Narcotics.

CHANDER SINGH
Financial Commissioner and Principal Secretary to
Government, Haryana, Excise and Taxation Department.