

**HARYANA GOVERNMENT**  
**EXCISE AND TAXATION DEPARTMENT**

**NOTIFICATION**

The 17<sup>th</sup> April, 2003

**No. S.O. 63/H.A.6/2003/S 59/2003** – In exercise of the powers conferred by sub-section(1) of section 59 of the Haryana Value Added Tax Act, 2003 (Act 6 of 2003), and all other powers enabling him in this behalf, and with reference to Haryana Government, Excise and Taxation Department, notification No. S.O. web 6 /H.A.6/2003/S.59/2003, dated the 31<sup>st</sup> March, 2003, the Governor of Haryana hereby makes the following amendment in Schedule B, C and D appended to the said Act with effect from 1<sup>st</sup> April, 2003, namely:-

Amendment

In the Haryana Value Added Tax Act, 2003 (Act 6 of 2003), -

(1) for the existing schedules B and C, the following schedules shall be substituted, namely: -

**“Schedule B**  
**[See clause (p) of sub-section (1) of section 2]**

<b>Serial No.</b>	<b>Description of goods</b>	<b>Exceptions and conditions</b>
1.	Vegetable but not including red chillies, dry or otherwise,	Except when sold in sealed containers
2	Sugarcane , Bajra, Maize and Jowar	
3	Milk, Soyabean Milk	Except condensed and dried milk.
4	Meat excluding meat on hoof, fish and eggs	Except when sold in sealed containers
5	Fresh fruits	
6	Common salt	
7	Oral rehydration salt	
8	Flowers	
9	Paan (Betel)	
10	Books excluding publications providing commercial information to specific category of persons, such as, trade and industry brochures, annual-reports, souvenirs and review-reports and the like publications; account-books and diaries	
11	Periodicals	
12	Exercise and Drawing books	
13	Writing slates, slate pencils, braille typewriters, braille slates and braille stationery	
14	(i) Writing chalks, crayons. (ii) Writing ink and (iii) ball pen, refills or pen up to a maximum retail price of Rs. 25 each	

15	Coloured pencils used for drawing and ordinary graphite pencils popularly known as lead pencils	
16	Handmade Paper	When manufactured and sold by pollution free industry having genuineness certificate from Khadi Village Industry Commission/ Khadi Village Industry Board
17	Foot-rules of the type usually used in schools	
18	All varieties of cotton, woollen or silken textiles including rayon, artificial silk or nylon but not including such carpets, druggets, woollen durrees, cotton floor durrees, rugs and all varieties of dryer felts on which additional excise duty in lieu of sales tax is not levied.	
19	All varieties of textiles covered by item 18 on which knitting and embroidery work has been done.	On which additional Excise Duty in lieu of sales tax is levied
20	Such varieties of canvas cloth tarpaulines and similar other products manufactured with cloth as base as are manufactured in textile mills, powerloom factories and processing factories but not including transmission belts	On which additional Excise Duty in lieu of sales tax is levied
21	Leather cloth and inferior or imitation leather cloth ordinarily used in book binding: rubber used tissue or synthetic water tissue or synthetic water-proof fabrics whether single textured or double textured and book-binding cotton fabrics	On which additional Excise Duty in lieu of sales tax is levied
22	Electric energy	
23	Photographs including X-Rays photographs	When sold by photographers and radiologists preparing them
24	Agricultural implements and irrigation equipments used for Agricultural purposes as detailed below:-	
	<b>A. Ordinary Agricultural Implements:</b>	
	1. Hand hoe or khurpa	
	2. Sickle	
	3. Spade	
	4. Baguri	
	5. Hand-wheel hoe	
	6. Horticultural tools like budding, grafting knife/shear, pruning shear or hook, hedge shear, sprinkler, rake.	
	7. Sprayer, duster and sprayer-cum-dustor.	

- 8 Soil injector
- 9 Jandra
- 10 Wheel barrow
- 11 Winnower/winning fan
- 12 Dibbler
- 13 Gandasa
- 14 Puddler
- 15 Fertilizer seed broadcaster
- 16 Maize sheller
- 17 Groundnut decorticator
- 18 Manure or seed screen
- 19 Flame gun
- 20 Seed grader
- 21 Hand driven chaff cutters and their parts,  
except bolts, nuts and springs
- 22 Tasla
- 23 Tangli

**B Bullock Drawn Agricultural Implements**

1. Yoke
2. Plough
3. Harrow and its following parts-
  - (i) Harrow frame
  - (ii) Harrow spool
  - (iii) Harrow axle
  - (iv) Harrow scrappers
  - (v) Harrow draw bar
  - (vi) Harrow draw bar 'U'
  - (vii) Harrow clamp
  - (viii) Harrow handle
  - (ix) Harrow clutch
  - (x) Harrow pathala
  - (xi) Harrow disc
4. Cultivator or triphali
5. Seed drill, fertilizer drill, seed-cum-fertilizer drill.
6. Planter
7. Plank or float
8. Leveller or scoop
9. Ridger
10. Ditcher
11. Bund former
12. Thrasher or palla

13. Transplanter
14. Chaff cutters and their parts, except bolts, nuts and springs
15. Persion wheel and bucket chain or washer chain
16. Cart and its following parts-
  - (i) Animal driven vehicle rims
  - (ii) Animal driven vehicle axle
  - (iii) Draw bar
  - (iv) Hook
17. Reaper
18. Mower
19. Sugar cane crusher
20. Cane juice boiling pan and grating
21. Roller

### **C Tractor Drawn Agricultural implements**

1. Plough and its following parts-
  - (i) Mould board plough assembly
  - (ii) Disc plough covers
  - (iii) Disc plough hubs
  - (iv) Disc plough land wheels
  - (v) Disc plough shoes
  - (vi) Disc plough bracket cap
  - (vii) Disc plough bracket
  - (viii) Disc plough assembly scrapper
  - (ix) Disc plough bracket scrapper
  - (x) Disc plough bracket-furrow wheel
  - (xi) Disc plough assembly axle
  - (xii) Disc plough spring cap
  - (xiii) Disc plough assembly-spindle and dust cap
  - (xiv) Disc plough furrow wheel
2. Harrow and its following parts-
  - (i) Harrow frame
  - (ii) Harrow spool
  - (iii) Harrow bush
  - (iv) Harrow cast iron nut and chunk nut
  - (v) Harrow hub
  - (vi) Harrow axle
  - (vii) Harrow nipple bolt

- (viii) Harrow lock patti
- (ix) Harrow scrapper
- (x) Harrow draw bar
- (xi) Harrow draw bar 'U'
- (xii) Harrow clamp
- (xiii) Harrow handle
- (xiv) Harrow clutch
- (xv) Harrow patnals
- (xvi) Harrow disc

3. Cultivator or tiller and its following parts-

- (i) Tiller tyne assembly
- (ii) Tiller tyne
- (iii) Tiller spring
- (iv) Tiller shovel/phalla
- (v) Tiller pin
- (vi) Tiller anchor pin
- (vii) Tiller toggle assembly
- (viii) Tiller link pin
- (ix) Tiller tyne stop
- (x) Tiller assembly tool bar
- (xi) Tiller 3-point linkage
- (xii) Tiller twist patti
- (xiii) Tiller angle bracket
- (xiv) Tiller frame front and rear

4. Seed drill, fertilizer drill or seed-cum-fertilizer drill and its following parts-

- (i) Seed drill tyne
- (ii) Seed drill shovel/ phalla
- (iii) Seed drill grari
- (iv) Seed drill feeder (pistol)
- (v) Seed drill spout
- (vi) Seed drill hopper assembly
- (vii) Seed drill ground wheel

5. Fertiliser broad caster

6. Planter

7. Plank or float

8. Leveller or scoop and its following parts-

- (i) Leveller frame assembly
- (ii) Leveller blade
- (iii) Leveller main frame

9. Bund former
10. Ridger and its following parts-
  - (i) Ridger tyne
  - (ii) Ridger shoes
  - (iii) Ridger/shovels/phalla
11. Trailor and its following parts-
  - (i) Animal driven vehicle rims
  - (ii) Axles
  - (iii) Trailor draw bar
  - (iv) Trailor hook
12. Puddler
13. Ditcher
14. Cage wheel
15. Sprayer, duster or sprayer-cum-duster
16. Roller
17. Hoe, rotary hoe or rotovator
18. Reaper or mower harvester
19. Potato harvester or spinner
20. Groundnut digger sheller
21. Transplanter

#### **D Power Implements**

1. Thresher and its following parts-
  - (i) Thresher weight wheels
  - (ii) Thresher jali
  - (iii) Thresher seive set
  - (iv) Thresher 'U' clamp and beater
  - (v) Thresher rotor
  - (vi) Thresher ground wheels
2. Chaff cutters and their parts, except bolts, nuts and springs
3. Maize sheller
4. Groundnut decorticator
5. Seed grader
6. Winnower
7. Seed treater
8. Power sprayer or duster
9. Agricultural pumping sets of all kinds including submersible pumps and sprinkler irrigation system equipment and drip irrigation system and their following components, namely:-

- (i) Control units
- (ii) Fertilizer applicator/injecting equipment
- (iii) Dripper/Emitter/  
Mixee/Sprinkler/  
Spinner
- (iv) Filtration units:-  
Mesh/Screen/  
Sand/Gravel
- (v) Distribution tube/  
Micro tube
- (vi) Built-in-Drip-in-  
LLDPE pipe
- (vii) Bi-pass tube
- (viii) Accessories like couplers, joints,  
bend sockets, delivery pipe,  
pressure gauge, regulators etc.
- (ix) Valves
- (x) Prime movers i.e. electric/ diesel  
pump set of 5 Horse Power and  
above with fitting

10. Poultry feed grinder and mixer

11. Transplanter

25 Spinning Wheel (Charkha) and its parts

26 All goods sold to the Indian Red Cross Society, St. John Ambulance Association, Hindu Kushet Nivaren Sangh, Haryana Welfare Society for hearing and speech handicapped, Haryana Rajya Bal Bhawan, Madhuban, Karnal, SOS Children's Village Association (Bal Niketan), Panchkula and Haryana State Council for Child Welfare and their respective branches.

27 Organic Manure

28 All goods sold to the Central Purchasing Service, New Delhi, operated by the Catholic Hospital Association of India

When sold against payment in foreign exchange received through BEGECA Anchen, Germany; provided that an authorised representative of the Central Purchasing Service, New Delhi, certified that the goods in question have been

		purchased for use in community health, welfare and development programmes in India by voluntary non-profit institutions irrespective of religious affiliations.
29	(i) Foreign liquor and Indian made foreign liquor except when sold by a L-4/L-5 or L-12C licensee, (ii) Country liquor.	On which State Excise duty has been paid.
30	Judicial and non-judicial stamps, Entertainment Duty Stamps, Passengers and Goods tax Stamps, standard watermarked petition paper, Philatelic stamps and postal stationery	
31	Hand-spun yarn	When sold by one who deals in hand spun yarn exclusively
32	Crudely tanned leather called half tanned leather usually tanned by villagers in villages (other than that tanned in a factory)	
33	Reori, Patasha, Gajjak, Misri (Candy or Cooza), Golie, Makhana, Marunda and Phullian	
34	Pappad	When manufactured and sold by Sri Mahila Griha Udyog Lijjat Pappad, Model Town, Karnal.
35	Tobacco whether crude, uncrude or manufactured and all its product including Biri, cigarettes, cigars.	
36	Artificial hearing aids and their accessories.	
37	Vegetable seeds.	
38	All kinds of saplings.	
39	Fodder that is to say:- (i) Green fodder and bhoosa; (ii) Chilka of cereals excluding rice bran and Paddy husk (iii) Chilka and churi of all pulses; Guar Churi, Korma	
40	Earthenware made by Kumhars	
41	Kikar bark	
42	Country made shoes (Desi Jootie)	When sold by the maker of such shoes himself or by any other member of his family or by any other person employed by the maker, provided that the

		maker does not use power as defined in clause (g) section 2 of the Factories Act, 1948, at any stage for making shoes.
43	Takhtis used by students in schools	
44	Sugar, Khandsari and Boora manufactured or made in India	
45	Bakery goods prepared with out using power at any stage	When sold, otherwise than in containers and packets by bakers dealing exclusively in such goods.
46	Bardana (packing material) and containers	When sold by a person who deals exclusively in goods specified in this schedule, but sells packing material and container only as incidental to his main business
47	Kuth	
48	Straw cover	When sold by manufacturers themselves or through their labour unions
49	Edible oils produced from sarson, toria and til in indigenous kohlu whether worked by animals or human beings	When sold by the owners of such Kohlus only
50	Indian food preparation ordinarily prepared by tandoorwalas, lohwalas and dhabawalas	When sold by persons running tandoor, loh and dhaba exclusively
51	Eatables and drinks	When sold by the Railways Tea Stall Contractors authorised by Railway authorities with in the Railway premises at their Tea Stall and by the departmental canteens set up by the Govt. of India and canteens in the Defence establishments and other industrial establishments which

		are set up under section 46 of the Factories Act, 1948, with in their premises for consumption by the workers or employees thereof
52	Water other than aerated or mineral water or water sold in bottles or sealed containers	
53	Medicines	When sold by the registered medical practitioners who dispense medicines exclusively to their own patients
54	All goods sold to the serving military personnel and ex-servicemen by the Canteen Stores Department direct or through the authorised Canteen Contractors or through Unit run canteens	
55	Poultry feed, that is to say, a mixture of proteins, salt and minerals, vitamins, antibiotics and coccidiosis, whether such mixture contains carbohydrates or not	Only when sold as a mixture of the constituents mentioned in column 2
56	Machinery used in bio-gas plant except burners when sold separately and hot plates	
57	UNICEF Greeting Cards and Calenders	
58	Live stock and live poultry birds	
59	Curd	
60	Desi-ghee manufactured without the aid of electric power at any stage in its process	
61	Foodgrains sold by the Food Corporation of India to the Government of India for supply to the State of Haryana under the Food for Work National Rural Employment Programme or under Rural Landless Employment Guaranteed Programme or under World Food Programme project 2664 or such other programme	Subject to furnishing of a certificate indicating the quantity and value of such foodgrains from the receiving Department of the State Government
62	Artificial limbs/aids for use by orthopaedically handicapped persons	
63	Frozen semen when sold by the Haryana Dairy Development Co-operative Federation Ltd., or Haryana Dairy Development Department	
64	Celery seeds	
65	Glass bangles ,other bangles and karra	
66	All types of Contraceptives	

67	Goods sold or purchased by Khadi Ashram, Panipat and its decentralised units, which are located within the State of Haryana	When the sale or purchase takes place between such Ashram and units inter-se
68	Cattle feed, that is to say, a mixture of rice polish, rice bran deoiled, gram churi, mustard extraction, molasses, barley sprout, salt, mineral mixture, urea and damaged wheat	Only when sold as a mixture of the constituents mentioned in column 2
69	Under-wear (Kachha) sewn out of cotton cloth other than hosiery cloth	
70	All goods grown, produced and sold by the Haryana Agricultural University, Hisar	
71	All varieties of Khadi Textiles whether cotton, woollen, silken or readymade garments of such textiles manufactured and sold by Khadi Ashram Panipat, its sale depots, decentralised/certified units and other units and their sale outlets,	In whose favour certificates of genuineness have been issued by the Commission established under the Khadi and Village Industries Commission Act, 1956, or the Board, constituted under the Punjab Khadi and Village Industries Board Act, 1955.
72	Shoes and chappals with maximum retail price not exceeding Rs. 100 per pair	
73	Bread	
74	Seeds certified by the certification agency under the Seeds Act, 1956,	When sold in sealed bags or containers
75	Tyres and tubes (including flaps) of animal drawn vehicles	
76	<ol style="list-style-type: none"> <li>1. Flat Plate Solar Collectors</li> <li>2. Concave type Solar Collectors</li> <li>3. Solar Water Heating System</li> <li>4. Solar Cookers including Community type</li> <li>5. Solar Thermal Power Plants</li> <li>6. Solar Refrigeration System</li> <li>7. Solar Crop, Dryers/System</li> <li>8. Solar Stills/Desalination System</li> <li>9. Solar Photovoltaic Systems for Electricity Generation</li> <li>10. Solar Photovoltaic Systems for Water Lifting</li> <li>11. Biomass Gasifiers for Water lifting, chaff, cuttings, Thresher running, electricity generation etc.</li> <li>12. Biogas stoves and improved Chullah</li> </ol>	

- 13. Wind aerogenerator
- 77 Plant and Machinery and its parts used for the conversion of agricultural and municipal waste into briquetts
- 78 Sindur, Bindi Mangalsutra. Mehandi, Kajal Rakhi and Yagyopavit
- 79 Solid fuel briquettes converted from agrowaste i.e. wood dust, paddy-husk, bagasse, sugarcane trash, maize stalks, sunflower and mustard stalks, paddy-stalks (parali), groundnut shells and Sarkanda etc.
- 80 Dhoop and Aggarbati
- 81 Cycle rickshaw
- 82 Wood charcoal
- 83 Lime (excluding quenched lime and processed lime)

**Schedule C**  
**[See sub-clause (iii) of clause (a) of sub-section (1) of section 7]**

- 1 Pesticide, weedicide, insecticide and herbicide
- 2 All types of yarn except cotton yarn but including threads and knitting wool
- 3 Raw wool and its waste
- 4 Cotton waste, woollen waste and waste of all types of yarns
- 5 Plant hormone
- 6 Oil cakes and de-oiled cakes including de-oiled rice bran
- 7 Vegetable Ghee other than imported from outside the territory of India
- 8 Vegetable oils whether edible or non-edible.
- 9 Spices and condiments, whether whole, powdered or mixed.
- 10 Wheat flour, maida and suji, rice flour, gram flour, besan, barley flour, barley ghat, sago (Sabudana), guar and its flour, guar giri, dried peas and its dall, rajmah, lobia and rongi ,
- 11 Parched, roasted or puffed grain, parched gram and roasted groundnut except when sold in sealed containers.
- 12 Soya meal
- 13 Rice bran and paddy husk
- 14 Safety matches
- 15 Gur and Shakkar
- 16 Sugar, Khandsari and Boora not manufactured or made in India
- 17 Bone meal, crushed bones, bone sinews and burnt bones.
- 18 Tractors
- 19 Harvester combines

- 20 Computer hardware, software and computer peripherals and uninterrupted power supply (UPS)
- 21 Cellular phones or mobile handsets
- 22 Metal utensils and kitchen wares including milk cans
- 23 Non ferrous industrial metal products i.e. ingots, bars, slabs, sheets, circle, strips, rods, wires (not including electric wires and super enamelled copper wire), tubes, angles and scrap.
- 24 Ferro alloys
- 25 Blankets manufactured by composite units
- 26 Ready made garments and hosiery goods
- 27 Umbrella cloths, pillow covers, quilt covers, cushion covers, mattress covers and sofa covers.
- 28 Jute bags, laminated jute bags and HDPE bags
- 29 Cycle, its parts and accessories
- 30 Beedi Leaves
- 31 Preserved, processed, dried or dehydrated fruit, vegetable, fish and meat when sold in sealed containers
- 32 Raw silk
- 33 Pipes and tubes made of any material other than iron and steel.
- 34 Chemical fertilizer
- 35 Bamboo
- 36 Ice
- 37 Firewood and saw dust
- 38 Incorporeal or intangible goods
- 39 Hand pump and their parts.

Note:- Entries in this schedule are subject to the general exception of exclusion of declared goods.”;

(2) in schedule D, after serial number 4 and entries thereagainst, the following serial number and entries thereagainst shall be added at the end, namely:-

1	2	3
“5	Petrol, High Speed Diesel, Super Light Diesel Oil and Light Diesel Oil when sold to Export Oriented Units (EOU) or units set up under Export Processing Zone (EPZ) Scheme, Electronic Hardware Technology Park (EHTP) Scheme or Software Technology Park (STP), for use by such unit in manufacture of goods for sale in the course of export outside the territory of India;	4%”

Chander Singh,  
Financial Commissioner and Principal Secretary  
to Government Haryana, Excise and Taxation Department