

HARYANA GOVERNMENT  
EXCISE AND TAXATION DEPARTMENT  
NOTIFICATION

The 8<sup>th</sup> July , 2003

**No. S.O.92/H.A.6/2003/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 makes the following amendment in the Haryana Government, Excise and Taxation Department, notification No. S.O. 50/H.A.6/2003/S.7/2003, dated the 1<sup>st</sup> April, 2003, with effect from the date of publication of this notification, in the Official Gazette, namely:-

**Amendment**

In the Haryana Government, Excise and Taxation Department, notification No. S.O. 50/ H.A.6/ 2003 / S.7/ 2003, dated the 1<sup>st</sup> April, 2003,-

- (i) for serial numbers 2 and 3 entries thereagainst, the following serial number and entries thereagainst shall be substituted, namely:-

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“2 All kinds of cooking appliances, cooking ranges, grills and microwave ovens and their parts and accessories;

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3 Vaccum cleaners, electric and electronic air purifiers, cupboard fresheners and deodorizers, whetehr odourless or with odour.”;

- (ii) for serial number 5, and entries thereagainst, the following serial number and entries thereagainst shall be substituted, namely:-

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“5 Washing machines and dish washers.”;

- (iii) for serial numbers 21 and 22 and entries thereagainst, the following serial number and entries thereagainst shall be substituted, namely:-

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“21 All types of furniture and office equipments made from any material whether sold in assembled or unassembled form and ready to assemble and parts thereof.

Explanation:- Slotted angles, gussets, plates, panels and strips which when assembled, form furniture or equipments, shall be deemed to be furniture or office equipments, as the case may be, for the purpose of this item.

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22 Celluloid, bakelite goods and goods of similar substances, plastic goods, Poly Vinyl Cloride goods except High Density Poly Ethylene woven bags and footwear of plastic, PVC Compound and granules (HDPE, LDPE and LLDPE), PVC resins and plastic polymers.”;

- (iv) for serial number 26, and entries thereagainst, the following serial number and entries thereagainst shall be substituted, namely:-

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“26 Floor covering that is to say, (i) carpets, durries, druggets, kalins, galichas, carpetry and rugs whether tufted, piled or otherwise whether made from cotton silk, synthetic or other fibres, whether machine made, handmade or made on handlooms including jute carpets, coir carpets or matting, handmade or handloom made woven durries; (ii) Laminated, impregnated or coated matting materials such as linoleum including PVC (vinyl) materials.

Note:- This entry is subject to entries 18 and 19 of Schedule B.”;

- (v) for serial number 32, and entries thereagainst, the following serial number and entries thereagainst shall be substituted, namely:-

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“32 Cushion and mattresses of foam, including foam sheets, pillows and other articles made from rubber foam, plastic foam other synthetic foam, coir or springs.”;

- (vi) for serial number 40, 41 and 42, and entries thereagainst, the following serial number and entries thereagainst shall be substituted, namely:-

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“40 Cement, its substitutes and cement concrete mixture.

41 Strong room or vault doors and ventilators, armoured or reinforced safes, strong boxes and doors, cash chests, cash or deed boxes, wall coffer, safe deposit lockers and locker cabinets.

42 Motor vehicles (except tractors), chassis of motor vehicles, motor cycles, motor combinations, motor scooter, mopeds, motorettes, three wheelers (auto), motor vessels, motor engine, trailers, motor bodies built on chassis of motor vehicles and bodies built on motor vessels, components, spare parts and accessories thereof including those of tractors.”;

- (vii) for serial number 46, and entries thereagainst, the following serial number and entries thereagainst shall be substituted, namely:-

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“46 Food articles, that is to say,

(i) Ready to serve foods and food preparations including instant foods, pickles, chatnis, sauces, jams, marmalades, jellies, sweets and sweet meats, confectionery, chocolates, toffees and savouries like chips and popcorns etc;

(ii) Fried, roasted or salted kernels sold in sealed containers;

(iii) Semi-cooked or semi-processed food stuffs like coconut milk, coconut

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- milk powder, food mixes, noodle, vermicelli and macaroni including spaghetti and cornflakes, vegetative and animal preparations sold in sealed containers;
- (iv) Food colours, essences of all kinds and powders or tablets used for making food preparations;
  - (v) Fruits (other than dry fruits) and vegetable products when sold in tins, cans, bottles or in any kind of sealed containers;
  - (vi) Paste of onion, ginger or garlic and similar other pastes and combination thereof, including curry paste, when sold in sealed container;
  - (vii) Fruits sold in preserved form;
  - (viii) Fruit juice, fruit concentrate, fruit squash, fruit syrup and fruit cordial;
  - (ix) Milk powder, condensed milk, dairy whitener;
  - (x) Health foods including health food drinks; and
  - (xi) Preserved, processed, dried or dehydrated fruit, vegetable, fish and meat when sold in sealed containers.

Note- Tea leaves and coffee powder is not part of this entry.”;

- (viii) for serial number 54, and entries thereagainst, the following serial number and entries thereagainst shall be substituted, namely:-

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“54 Adhesives of all kinds including gum, glue, adhesive solution, gum paste, lapping compound, liquid M-seal, epoxy, shellac, vulcanising solution and adhesive tapes, self adhesive tapes, gum tapes, gummed tapes.”;

- (ix) for serial number 56, and entries thereagainst, the following serial number and entries thereagainst shall be substituted, namely:-

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“56 Aeroplanes and other aircrafts including helicopters and all kinds of parachutes, dirigibles all kinds of gliders, all types of flying machines, aircrafts launching gear, parts and accessories thereof.”;

- (x) for serial number 58 and 59, and entries thereagainst, the following serial number and entries thereagainst shall be substituted, namely:-

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“58 Ivory, rosewood and sandalwood articles including sandalwood oil.

- 59 (i) Plywood, hard board, particle board, block board, insulation board, laminated board, batten board, hard or soft wall ceiling, floor boards and similar boards of wood of all kinds, whether or not containing any material other than wood ;
- (ii) All other non-soft boards or insulation material made of any other material other than wood.
- (iii) Doors, windows, ventilators, partitions, stands etc. made of any materials.”;

- (xi) for serial number 65, and entries thereagainst, the following serial number and entries thereagainst shall be substituted, namely:-

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“65 Absolute alcohol, methyl alcohol, rectified spirit, neutral spirit and denatured spirit.”;

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