

[Authorised English Translation]

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

**Notification**

The 10th January, 2006

**No. S.O. 1/H.A. 6/2003/S. 60/2006.**—In exercise of the powers conferred by sub-section (1) read with sub-section (3) of section 60 of the Haryana Value Added Tax Act, 2003 (6 of 2003), and with reference to Haryana Government, Excise and Taxation Department, Notification No. web-5/H.A. 6/2003/S. 60/2005, dated the 8th November, 2005, the Governor of Haryana makes the following rules further to amend the Haryana Value Added Tax Rules, 2003, namely :—

1. (1) These rules may be called the Haryana Value Added Tax (Amendment) Rules, 2006.
- (2) These rules shall be deemed to have come into force with effect from the 1st day of October, 2005.

2. In the Haryana Value Added Tax Rules, 2003, in rule 47, in sub-rule (1), for the existing table, the following table shall be substituted, namely :—

“Table

Serial No.	Capacity of kiln	Category	Lump sum payable in lieu of tax for the period 1-10-2005 to 30-9-2006
1	2	3	4
1.	Brick-kiln of capacity of more than 33 number of Ghori	+A	Rs. 2,24,000/- plus Rs. 7800/- per additional Ghori above 33 Ghori
2.	Brick-kiln of capacity of 28 to 33 number of Ghori	A	Rs. 2,24,000/-
3.	Brick-kiln of capacity of 22 to 27 number of Ghori	B	Rs. 1,75,000/-
4.	Brick-kiln of capacity of below 22 number of Ghori	C	Rs. 1,40,000/-
5.	Brick-kiln not fired during the year ending 30th September, 2006, in which stock in and outside the kiln as on 1st October, 2005, did not exceed five lakhs bricks of all categories.	D	Rs. 35,000/-

(Note:— If a Kiln is designed to be fired at two places, the rate of lump sum payable by the owner of such Kiln shall be double of the aforesaid rates).

Explanation.— “Ghori” is vertical column of bricks of width equaling the length of a brick separated from the next similar vertical column by a distance of about 4” to 5” and “number of ghori” is the number of vertical columns of bricks capable of being accommodated between the inner and outer wall of the vessel of a brick-kiln over its full width.”.

L. S. M. SALINS,  
Financial Commissioner and Principal  
Secretary to Government Haryana,  
Excise and Taxation Department.