

[Authorised English Translation]

HARYANA GOVERNMENT

EXCISE AND TAXATION DEPARTMENT

Notification

The 17th May, 2012

No. S.O. 41/H.A. 6/2003/S. 59/2012.—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 with reference to Haryana Government, Excise and Taxation Department, Notification No. Web 1/H.A. 6/2003/S. 59/2012, dated the 27th March, 2012, the Governor of Haryana hereby makes the following amendment in Schedule A and B appended to the said Act, namely :—

Amendment

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

- (i) in Schedule A, under columns 1, 2 and 3,—
- (a) for serial number 5 and entries thereagainst, the following serial numbers and entries thereagainst shall be substituted with effect from first day of April, 2012, namely :—

1	2	3
“5	First sale of Imported Foreign Liquor (Bottled in Origin) in the State except covered under Entry 5A.	25%
5A	Liquor including Imported Foreign Liquor (Bottled in Origin) sold by bar, pub and club licences (L-4/L-5/L-10C/L-10E/L-12C/L-12G)	15%”;

- (b) for serial number 10 and entries thereagainst, the following serial number and entries thereagainst shall be substituted with effect from 1st day of April, 2012, namely :—

1	2	3
10	“All types of liquor when sold in the State for the first time, in the hands of distilleries in the case of country liquor, L-1B and	4% inclusive of surcharge, if any.”;

1	2	3
	L-1AB in the case of Indian Made Foreign Spirit, and L-1B-1 and L-1-AB-1, L-1W & S-1A in the case of beer and wine etc., L-1B1-A for RTB (Ready to drink beverages), except Imported Foreign Liquor (Bottled in Origin) sold by L-1BF.	

(ii) in Schedule B, under column 2, against entry 31B, for item (ii) the following item shall be substituted, namely :—

2
“(ii) Indian Made Foreign Liquor and Country Liquor (on which State Excise Duty has been paid) except entries contained in serial number 5, 5A and 10 of Schedule A of the Haryana Value Added Tax Act, 2003 with effect from 1st April, 2012”.

RAMENDRA JAKHU,
Financial Commissioner and Principal Secretary to
Government Haryana,
Excise and Taxation Department.