

**ORDER OF CLARIFICATION MADE BY SHRI RAMENDRA JAKHU,  
FINANCIAL COMMISSIONER & PRINCIPAL SECRETARY,  
GOVERNMENT OF HARYANA, EXCISE AND TAXATION  
DEPARTMENT UNDER SECTION 56(3) OF THE  
HARYANA VALUE ADDED TAX ACT, 2003**

**Queriest : M/s King Kaveri Trading Company, Hisar Road, Rotak, TIN  
No. 06352824839.**

The queriest M/s King Kaveri Trading Company, Hisar Road, Rotak has sought clarification under section 56(3) of the Haryana VAT Act regarding rate of tax on Wheels, Wheel Rims and Wheel Sets. As per sub clause (xiv) to clause (iv) of section 14 of CST Act **Wheels, Tyres, Axles & Wheel Sets** are the Iron and Steel goods which have been declared as of special importance in course of Inter State Trade and Commerce. Thus, as per section 14 of the CST Act **Wheels, Tyres, Axles & Wheel Sets** of Iron and Steel only are covered under the aforesaid entry of declared goods. However, regarding Wheels, Wheel Rims & Wheel Sets on which clarification has been sought by the applicant, it is not clear whether the same are of Iron and Steel or of aluminum or some alloy. Thus, tax on Wheels and Wheel Sets of Iron and Steel only is leviable @4% being covered under declared goods under section 14 of the CST Act and, on other items viz Wheels, Wheel Rims & Wheel Sets of composition other than that of Iron and Steel VAT is leviable at general rate of tax viz @12.5%, being unclassified item. Matter is clarified accordingly.

Place : Chandigarh  
Dated : 24-01-08

(RAMENDRA JAKHU)  
Financial Commissioner & Principal Secretary  
to Govt. of Haryana, Excise and Taxation Department.

Issued vide letter No. 872-874/ST-I, Dated 01-02-08