

From

Excise & Taxation Commissioner,
Haryana, Panchkula.

To

All the Dy. Excise & Taxation Commissioner (ST),
in the State of Haryana.Memo No. 146/ST-I,
Panchkula, dated the 22-01-13**Subject: Circulation of Clarification-M/s Philips Electronics India Ltd., Gurgaon.****MEMORANDUM**

A copy of clarification order issued by the Principal Secretary to Government of Haryana, Excise & Taxation Department under section 56(3) of Haryana Value Added Tax Act, 2003 sought by M/s Philips Electronics India Ltd., 9th Floor, DLF-9B, DLF Cyber City, DLF Phase-III, Gurgaon-122002 holding TIN 06793006278 is sent herewith for information and necessary action by all the concerned.

Ram Raj
Superintendent (Sales Tax)
for Excise & Taxation Commissioner, Haryana.

Endst. No. 147 / ST-I, Panchkula, dated the 22-01-13

A copy alongwith a copy of clarification is forwarded to the following for information and necessary action:-

- Regd.
1. M/s Philips Electronics India Ltd., 9th Floor, DLF-9B, DLF Cyber City, DLF Phase-III, Gurgaon-122002.
 2. Jt. Excise & Taxation Commissioner (Divison/Range) Ambala, F/Bad, Gurgaon and Hisar.
 3. All Joint Excise & Taxation Commssioners (Appeals) in the State of Haryana.
 4. Senior Deputy Accountant General (Audit), Haryana, Chandigarh.
 5. Dy. Excise & Taxation Commissioner (Vigilance), Haryana Vigilance Bureau, Sector-6, Panchkula.

Ram Raj
Superintendent (Sales Tax)
for Excise & Taxation Commissioner, Haryana.

Endst. No. 148 / ST-I, Panchkula, dated the 22-01-13

A copy alongwith a copy of clarification is forwarded to the following in the Head Office for information and necessary action:-

1. All Addl. Excise and Taxation Commissioners
2. Jt. Excise and Taxation Commissioners
3. Jt. Director (L)-I and II
4. Dy. Excise and Taxation Commissioner
5. DA-I and II
6. DDA-I & II
7. Superintendent (C) for sending E-mail to all the DETCs(ST) and for uploading on website.
8. ST-II only (For adding in The Annual Sales Tax Circular, 2013).

Ram Raj
Superintendent (Sales Tax)
for Excise & Taxation Commissioner, Haryana.

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**ORDER OF CLARIFICATION MADE BY SH. RAJAN GUPTA, I.A.S.,
PRINCIPAL SECRETARY TO GOVERNMENT OF HARYANA,
EXCISE & TAXATION DEPARTMENT**

This is an order issued under section 56(3) of the Haryana Value Added Tax Act, 2003 (hereinafter referred to as the Act) to a clarification sought by M/s. Phillips Electronics India Limited, Gurgaon (TIN-06793006278) on the issue **“Whether T-5/28W/energy efficient lamps including ballast and fittings of the same are covered in entry No. 21A of Schedule C of the Act?”**

2. According to the statement of facts, it is stated by the applicant that they sell T-5 lamps including electronic ballasts and fittings which are 45% energy efficient as compared to conventional tube lights. As per their own interpretation of law of the entry contained at Serial No. 21A of Schedule C of the Act, strip fittings of T-5 lamps are being liable to tax @12.5% being unclassified goods.

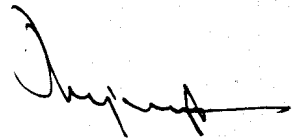
3. The matter has been examined. The entry relied upon by the applicant and existing at Serial No. 21A of Schedule C of the Act reads as under:-

“21A Compact Fluorescent Lamps, tubes and bulbs and chokes of T-5, 28W energy efficient, electronic tube lights with electronic ballast”.

It is clear from the above that the strip fittings of T-5 energy

efficient lamps are not included in the entry. Thus the sale of 'strip fittings' sold individually without lamps are unclassified goods liable to tax accordingly. However, in a broader and positive interpretation, T-5 energy efficient lamps when sold as a complete unit/set 'including strip fittings' is covered under the entry contained at Serial No. 21A of Schedule C of the Act and liable to tax accordingly.

4. The matter is clarified as above.



(RAJAN GUPTA)

Dated: 14.1.2013
Chandigarh

Principal Secretary to Government of Haryana,
Excise & Taxation Department