

From

Excise & Taxation Commissioner,
Haryana, Panchkula.

To

All the Dy. Excise & Taxation Commissioner (ST),
in the State of Haryana.Memo No. 1599 /ST-1.
Panchkula, dated the 1-12-2010**Subject :- Circulation of Clarification-M/s Pee Kay Shutterring House, Plot No. 377,
Phase-I, Industrial Area, Panchkula TIN No. 06822506566.****MEMORANDUM**

A copy of clarification order issued by Government under section 56(3) of Haryana Value Added Tax Act, 2003 sought by M/s Pee Kay Shutterring House, Plot No. 377, Phase-I, Industrial Area, Panchkula is sent herewith for information and necessary action by all the concerned.

Ans 30/11/10
Superintendent (Sales Tax)

for Excise & Taxation Commissioner, Haryana.

Endst. No. 1600 /ST-1, Panchkula, dated the 1-12-2010
A copy alongwith copy of clarification is forwarded to the following for information and necessary action :-

- Regd. —
1. Sh. Tej Pal, Proprietor, M/s Pee Kay Shutterring House, Plot No. 377, Phase-I, Industrial Area, Panchkula.
 2. Addl. Excise & Taxation Commissioner, Haryana Institute of Public Administration, 76 HIPA Complex, Sector-18, Gurgaon.
 3. Jt. Excise & Taxation Commissioner (Division/Range) Ambala, Faridabad, Gurgaon and Hisar.
 7. All Joint. Excise & Taxation Commissioners (Appeals) in the State of Haryana.
 8. Senior Deputy Accountant General (Audit), Haryana, Chandigarh.
 9. Dy. Excise & Taxation Commissioner (Vigilance), Haryana Vigilance Bureau, Sector - 6, Panchkula.

Ans 30/11/10
Superintendent (Sales Tax)

for Excise & Taxation Commissioner, Haryana.

Endst. No. 1601 /ST-1, Panchkula, dated the 1-12-2010
A copy alongwith 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. All Jt. Excise and Taxation Commissioners
3. Jt. Director (L)-I and II
4. Dy. Excise and Taxation Commissioners
5. DA-I and II
6. DDA-I & II
7. Superintendent (C) for sending E-mail to all the DETC(ST) and uploading on website.
8. ST-II only (For adding in Annual Sales Tax Circular, 2009).

Ans 30/11/10
Superintendent (Sales Tax)

for Excise & Taxation Commissioner, Haryana.

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

Querist: M/s Pee Kay Shuttering House Panchkula.

**Subject: Clarification u/s 56 (3) of the Haryana VAT Act- M/s
Pee Kay Shuttering House, Plot No. 377, Phase-I,
Industrial Area Panchkula, holding TIN No.
06822506566**

M/s Pee Kay Shuttering House, Plot No. 377, Phase-I, Industrial Area Panchkula is a dealer registered under Haryana VAT Act holding TIN No. 06822506566 and is engaged in lease rentals of Iron & Steel Scaffolding i.e. to say Steel Plates, Steel Sheets, Hot & Cold Rolled, Steel bars, Steel structurals (Angles, joists, channels, tees) Steel bars (round, squares rods) , Cast Iron, Steel tubes, both welded and seamless of all diameters and lengths including tube fittings that are used as shuttering material by the contractors and have sought clarification as to the rate of tax leviable on leasing activity of the aforesaid items. Plea of the applicant is that all such goods attract VAT @ 4% being Declared Goods covered under section 14 of the Central Sales Tax Act of the Haryana VAT Act and need to be taxed accordingly.

The matter has been examined. Section 14 of the Central Sales Tax Act ~~has~~ lists out the Declared Goods which are of special importance in inter-state trade and commerce and section 14(iv) of the Act has listed out the iron and steel goods. Items like steel plates, steel sheets, Hot and Cold Rolled, Steel bars (round and square) steel structurals (Angles, joists,, channels, tees etc.) steel tubes, both welded and seamless of all diameters and length including tube fittings which are used as scaffolding material are Declared Goods covered under Iron and Steel of section 14(iv) of CST Act 1956 and attract VAT @ 4% in accordance with the provisions of section 7(1)(ii) of the Haryana VAT Act 2003.

Matter is clarified accordingly.



(RAMENDRA JAKHU)

Chandigarh
Dated:

Financial Commissioner & Principal Secretary
to Govt. Haryana, Excise and Taxation Department.