

(Issued vide no. 1106/ST-1, dated 21.6.2006)
ORDER OF CLARIFICATION UNDER SECTION 56(3) OF HVAT ACT,
2003 ON THE APPLICATION OF M/S SEHGAL TRADERS, KARNAL

This is an order of clarification under section 56(3) of HVAT, 2003 (VAT Act), on the application of M/s Sehgal Traders, Karnal seeking clarification regarding applicable rate of VAT on Hoe, Kudalis, Sickles, Crowbars, Hammers and Showels.

Examination of Schedule 'B' and 'C' to the Haryana Value Added Tax Act, 2003 by the office shows that Hoe, Kudalis, Sickles and Showels would fall within entries at serial Nos. 1,2 and 3 reading respectively 'Hand hoe, Sickle and Spade', appearing under the head of 'Ordinary Agriculture Implements' in entry 1 in Schedule 'B' to the Act thereby exempt from tax; while 'Crowbars' and 'Hammers' do not fall within the description of goods given in any of the entries in Schedule 'B' or Schedule 'C' of the Act, therefore, the rate of tax on them will be 12.5%.

dated:-

(L.S.M.Salins)

Financial Commissioner and Principal Secretary

to

Government, Haryana Excise and Taxation Department.