

**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 Shekhar Brother, Faridabad holding TIN -
06791200623.**

M/s Shekhar Brother, Faridabad, a dealer registered under HVAT Act holding TIN No. 06791200623, is engaged in manufacture and sale of various tools like wheel wrenches, spanners and screw drivers etc. and has sought clarification u/s 56(3) of the Haryana VAT Act as to whether **tool-kits** comprising of various tools like wheel wrenches, spanners and screw drivers etc. manufactured and sold by the applicant firm are covered under Schedule-C or not. Entry 43-A of Schedule-C has given a comprehensive list of industrial tools viz power tools, measuring tools, hydraulic tools, pneumatic tools and hand tools and items likes spanners, screw drivers etc. find mention in the aforesaid entry. However, the said entry does not cover **tool-kits** as such which may comprise of various tools other than those mentioned in this entry and hence only those tools are covered under Schedule-C of the Haryana VAT Act, 2003 which find mention in the Entry 43-A of Schedule-C or some other relevant entry like Entry 100-C of this Schedule comprising of **nuts, bolts, screws and fasteners etc. Tool-kit** as such is very vague entry and is not covered under Schedule-C of the Haryana VAT Act. Matter is clarified accordingly.

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

Chandigarh
Dated:

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