

From

Excise & Taxation Commissioner,  
Haryana, Panchkula.

To

All the Dy. Excise & Taxation Commissioner (ST),  
in the State of Haryana.Memo No. <sup>2008</sup>ST-I,  
Panchkula, dated the 05/11/2012**Subject: Circulation of Clarification-M/s Dabur India Limited, Ambala.****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 Dabur India Limited, Khasra No. 28/17/1, Dukeri Road, Mohra, Ambala-133001 holding TIN 06251034759 is sent herewith for information and necessary action by all the concerned.

*Ram Ra5*  
Superintendent (Sales Tax)  
for Excise & Taxation Commissioner, Haryana.

**Endst. No. / ST-I, Panchkula, dated the**

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

Regd.

1. M/s Dabur India Limited, Khasra No. 28/17/1, Dukeri Road, Mohra, Ambala-133001.
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 Ra5*  
Superintendent (Sales Tax)  
for Excise & Taxation Commissioner, Haryana.

**Endst. No. / ST-I, Panchkula, dated the**

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, 2012).

*Ram Ra5*  
Superintendent (Sales Tax)  
for Excise & Taxation Commissioner, Haryana.

*DR*  
*5/11*

*S.A.*

**ORDER OF CLARIFICATION MADE BY SHRI 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 (here in after referred to as the Act) to a clarification sought by M/s Dabur India Limited, Ambala (TIN-06251034759) on the following issue:-

***“Whether “Tender coconut water” packed in container falls under Entry 50 of Schedule B or Entry 100D of Schedule C of the Haryana Value Added Tax Act, 2003?”.***

2. As per the statement of facts and the legal position submitted by the applicant, he purchases tender green coconut and after some manufacturing process re-packs the same in sealed containers and sells the product as tender coconut water. The applicant's interpretation of law is that his product would fall in Entry 50 of Schedule B as adding of certain preservatives in tender coconut water and packing it in containers does not alter the nature of tender coconut water. He has further relied upon the decision namely:- (i) Ganpat Lal Lakhotia *versus* State of Rajasthan and others reported as [1997] 104 STC 91(SC); (ii) P.A. Thillai Chidambara Nadar *versus* Additional Appellate Assistant Commissioner, Madurai & Another reported as [1985] 60 STC 80 (SC); (iii) an order dated 03.02.2012 issued by the Commissioner VAT, Delhi.

3. The issue has been examined in the light of the above. A plain reading of entry contained at Serial No.50 of Schedule B which reads ***“tender green coconut”*** clearly means that only tender green

coconut is covered under it. But once preservatives are added in coconut water and packed in containers for marketing it does not remain 'tender green coconut' in common and trade parlance and assumes the form of a new marketable commodity. So the product-in-question is not covered under Entry 50 of Schedule B of the Act.

4. Now about the decisions relied upon by the applicant. In Ganpat Lal Lakhotia case the facts were altogether different as the issue before the Hon'ble court was that whether 'water coconut' falls under the heading 'coconut' but here the issue being altogether different the decision is clearly distinguishable and not applicable. Similarly P.A. Thillai Chidarmbara Nadar case is also clearly distinguishable. In this case it was held that 'ripened coconut' is not fresh fruit and vegetable. On the reliance taken by the applicant of the Commissioner VAT, Delhi order dated 03.02.2012 passed in the case of the applicant itself, it was clarified that the product-in-question does not fall under Entry No.32 of Schedule I of Delhi VAT Act i.e. "**Tender Green Coconut**" but falls under Entry No.77 of Schedule III i.e. "*Processed meat, poultry, fish and processed or preserved vegetables and fruits, including fruit jams, jelly, pickles, fruits squash, paste, fruit drink and fruit juice whether in sealed container or otherwise.*" Hence this order also does not help the applicant in his case for qualifying the product under the head "tender green coconut".

5. There is another entry at Serial No. 100 D in Schedule C of the Haryana VAT Act which reads as under:-

**“100 D      *“Processed or preserved fruits and vegetables including jam, jelly, pickle, squash, juice, drink, paste and powder, made of fruits/ vegetables, whether sold in a sealed container or otherwise, and wet dates”.*”**

A plain reading of the above entry means that only processed or preserved fruits and vegetables including their drink fall in this entry and not fresh ones. Tender coconut water after adding preservatives and packed in sealed containers becomes a drink made of coconut water and can be said to fall in the above entry at Serial No. 100 D of Schedule C. Therefore, it is clear that the product of the applicant marketed and sold as “tender coconut water” falls under the above entry and liable to tax accordingly.



(RAJAN GUPTA)

Principal Secretary to Government Haryana,  
Excise and Taxation Department

Dated: 30.10.2012  
Chandigarh