

HARYANA GOVERNMENT
EXCISE AND TAXATION DEPARTMENT
NOTIFICATION
The 27th January, 2003

No. S.O. 10 /H.A.13/2000/S.11/2003. – In exercise of the powers conferred by sub-section (1) of section 11 of the Haryana Local Area Development Tax Act, 2000 (Act 13 of 2000), and all other powers enabling him in this behalf and in supersession of Haryana Government, Prohibition, Excise and Taxation Department, notifications No. S.O. 81/H.O. 10/2000/S.11/2000, dated the 19th July, 2000, the Governor of Haryana being of the opinion that it is necessary in public interest so to do hereby exempts importers manufacturing exclusively agricultural implements as given in Annexure below from the tax payable except tax payable on petrol, High Speed Diesel, Light Diesel Oil and Super Light Diesel Oil under the said Act with effect from the date of publication of this notification in the Official Gazette: –

Annexure

A. Ordinary Agricultural Implements:

1. Hand hoe or khurpa
2. Sickle
3. Spade
4. Baguri
5. Hand-wheel hoe
6. Horticultural tools like budding, grafting knife sceateur, pruning sheer or hook, hedge shear, sprinkler, rake.
7. Sprayer, duster and sprayer-cum-dustor.
8. Soil injector
9. Jandra
10. Wheel barrow
11. Winnowing fan for winnower
12. Dibbler
13. Gandasa
14. Puddler
15. Fertilizer seed broadcaster
16. Maize sheller
17. Groundnut decorticator
18. Manure or seed screen

19. Flame gun
20. Seed grader
21. Hand driven chaff cutters and their parts, except bolts, nuts and springs
22. Tasla
23. Tangli

B Bullock drawn agricultural implements

1. Yoke
2. Plough
3. Harrow and its following parts -
 - (i) Harrow frame
 - (ii) Harrow spool
 - (iii) Harrow axle
 - (iv) Harrow scrappers
 - (v) Harrow draw bar
 - (vi) Harrow draw bar 'U'
 - (vii) Harrow clamp
 - (viii) Harrow handle
 - (ix) Harrow clutch
 - (x) Harrow pathala
 - (xi) Harrow disc
4. Cultivator or triphali
5. Seed drill, fertilizer drill, seed-cum-fertilizer drill.
6. Planter
7. Plank or float
8. Leveller or scoop
9. Ridger
10. Ditcher
11. Bund former
12. Thrasher or palla
13. Transplanter
14. Chaff cutters and their parts, except bolts, nuts and springs
15. Persion wheel and bucket chain of washer chain
16. Cart and its following parts-
 - (i) Animal driven vehicle rims

- (ii) Animal driven vehicle axle
- (iii) Draw bar
- (iv) Hook
- 17. Reaper
- 18. Mower
- 19. Sugar cane crusher
- 20. Cane juice boiling pan and grating
- 21. Roller

C Tractor Drawn Agricultural implements

- 1. Plough and its following parts-
 - (i) Mould board plough assembly
 - (ii) Disc plough covers
 - (iii) Disc plough hubs
 - (iv) Disc plough land wheels
 - (v) Disc plough shoes
 - (vi) Disc plough bracket cap
 - (vii) Disc plough bracket
 - (viii) Disc plough assembly scrapper
 - (ix) Disc plough bracket scrapper
 - (x) Disc plough bracket-furrow wheel
 - (xi) Disc plough assembly axle
 - (xii) Disc plough spring cap
 - (xiii) Disc plough assembly-spindle and dust cap
 - (xiv) Disc plough furrow wheel
- 2. Harrow and its following parts-
 - (i) Harrow frame
 - (ii) Harrow spool
 - (iii) Harrow bush
 - (iv) Harrow cast iron nut and chunk nut
 - (v) Harrow hub
 - (vi) Harrow axle
 - (vii) Harrow nipple bolt
 - (viii) Harrow lock patti
 - (ix) Harrow scrapper
 - (x) Harrow draw bar

- (xi) Harrow draw bar 'U'
- (xii) Harrow clamp
- (xiii) Harrow handle
- (xiv) Harrow clutch
- (xv) Harrow patnals
- (xvi) Harrow disc

3. Cultivator or tiller and its following parts-

- (i) Tiller tyne assembly
- (ii) Tiller tyne
- (iii) Tiller spring
- (iv) Tiller shovel/phalla
- (v) Tiller pin
- (vi) Tiller anchor pin
- (vii) Tiller toggle assembly
- (viii) Tiller link pin
- (ix) Tiller tyne stop
- (x) Tiller assembly tool bar
- (xi) Tiller 3-point linkage
- (xii) Tiller twist patti
- (xiii) Tiller angle bracket
- (xiv) Tiller frame front and rear

4. Seed drill, fertilizer drill or seed-cum-fertilizer drill and its following parts-

- (i) Seed drill tyne
- (ii) Seed drill shovel/ phalla
- (iii) Seed drill grari
- (iv) Seed drill feeder (pistol)
- (v) Seed drill spout
- (vi) Seed drill hopper assembly
- (vii) Seed drill ground wheel

5. Fertiliser broad caster

6. Planter

7. Plank or float

8. Leveller or scoop and its following parts-

- (i) Leveller frame assembly

- (ii) Leveller blade
- (iii) Leveller main frame
- 9. Bund former
- 10. Ridger and its following parts-
 - (i) Ridger tyne
 - (ii) Ridger shoes
 - (iii) Ridger/shovels/phalla
- 11. Trailor and its following parts-
 - (i) Animal driven vehicle rims
 - (ii) Axles
 - (iii) Trailor draw bar
 - (iv) Trailor hook
- 12. Puddler
- 13. Ditcher
- 14. Cage wheel
- 15. Sprayer, duster or sprayer-cum-duster
- 16. Roller
- 17. Hoe, rotary hoe or rotovalor
- 18. Reaper or mower harvester
- 19. Potato harvester or spinner
- 20. Groundnut digger sheller
- 21. Transplanter

D Power Implements

- 1. Thrasher and its following parts-
 - (i) Thrasher weight wheels
 - (ii) Thrasher jali
 - (iii) Thrasher seive set
 - (iv) Thrasher 'U' clamp and beater
 - (v) Thrasher rotor
 - (vi) Thrasher ground wheels
- 2. Chaff cutters and their parts, except bolts, nuts and springs
- 3. Maize sheller
- 4. Groundnut decorticator
- 5. Seed grader
- 6. Winnower

7. Seed treater
8. Power sprayer or duster
9. Centrifugal pump
10. Poultry feed grinder and mixer
11. Transplanter

Note. – An industrial unit, making exclusively agricultural implements specified above shall not become ineligible for exemption from payment of tax under the Haryana Local Area Development Tax Act, 2000 (Act 13 of 2000), by reason alone of the unit disposing of waste or bye-products arising out of the process of making the said implements.

CHANDER SINGH
Financial Commissioner and Principal Secretary to
Government, Haryana, Excise and Taxation Department.