

**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**

**Querist: M/s Goela Marketing Company, Near West Hotel, G.T.  
Road, Panipat holding TIN No. 06572611900**

The applicant queriest M/s Goela Marketing Company, Near West Hotel, G.T. Road, Panipat holding TIN No. 06572611900 has sought clarification under section 56(3) of the Haryana VAT Act as to the VAT rate applicable on Uninterrupted Power Supplies (UPS). Uninterrupted Power Supplies (UPS) find mention in entry 44 of schedule 'C' appended to the Haryana VAT Act, 2003, which is reproduced as under :-

|    |       |   |
|----|-------|---|
| 44 | 90.30 | Uninterrupted Power Supplies (UPS) and their parts. |
|----|-------|---|

and hence attracts VAT @4% under the Haryana VAT Act. However, the product sold by the queriest, as per information received is UPS-EB viz. **'Uninterrupted Power System-Extended Backup'** and the above clarification is not applicable on **'UPS-EB Uninterrupted Power System-Extended Backup'** sold by the queriest. The matter is clarified accordingly.

Chandigarh  
Dated: 01.12.2008

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

Issued vide letter No.2577-79/ST-I, dated 15.12.2008