

**ORDER OF CLARIFICATION UNDER SECTION 56(3) OF HVAT ACT,
2003 ON THE APPLICATION OF M/S CAREWELL GLASS AND
AMPOULES PVT. LTD., KURUKSHETRA**

This is an order of clarification under section 56(3) of HVAT Act, 2003 (VAT Act), on the application of **M/S CAREWELL GLASS AND AMPOULES PVT. LTD., KURUKSHETRA** seeking clarification regarding rate of tax under the Haryana Value Added Tax Act, 2003 applicable on “Glass Ampoules and Glass Vials”. In the application it has been stated that Glass ‘Ampoules and Glass Vials’ are covered under Schedule ‘C’ of the Act as Industrial inputs and packing material.

As per entry 102 of Schedule C appended to the Haryana Value Added Tax Act, 2003, Industrial Inputs and packing materials have been included in the list of goods taxable @4% ; Further under sub-entry 162 of this entry ‘carboys, bottles, jars, phials of glass, of a kind used for the packing of goods, stoppers, lids and other closures of glass’ have been included in the list of packing materials.

As per the dictionary meaning:-

“**Ampoules**” are hermetically sealed small bulbous glass vessels that are used to hold solutions for hypodermic injections; and

“**Vials**” are small closed or closeable vessels especially for liquids.

It is clarified that the Ampoules and phials or vials are nothing but the containers used for packing of liquids and are therefore, covered under entry 102 sub entry (162) of schedule ‘C’ appended to the Act and are taxable at the rate of 4%, under the Haryana Value Added Tax Act, 2003.

dated :- 26.4.2007

(L.S.M. Salins),
Financial Commissioner and Principal
Secretary to Government, Haryana Excise and
Taxation Department