

From

Excise & Taxation Commissioner,
Haryana, Panchkula.

To

All the Dy. Excise & Taxation Commissioner (ST),
in the State of Haryana.Memo No. 822 /ST-1,
Panchkula, dated the 4/6/10**Subject :- Circulation of Clarification-M/s Nova Trading Company, Shanti Nagar,
Panipat TIN No. 06712619001.****MEMORANDUM**

A copy of clarification order issued by Government under section 56(3) of Haryana Value Added Tax Act, 2003 sought by M/s Nova Trading Company, Shanti Nagar, Panipat is sent herewith for information and necessary action by all the concerned.

amb
Superintendent (Sales Tax)
for Excise & Taxation Commissioner, Haryana.

Endst. No. 823 /ST-1, Panchkula, dated the 4/6/10
A copy alongwith copy of clarification is forwarded to the following for information and necessary action :-

- Regd.*
1. Sh. Sohan Lal-Proprietor-M/s Nova Trading Company, Shanti Nagar, Panipat.
 2. Addl. Excise & Taxation Commissioner, Haryana Institute of Public Administration, 76 HIPA Complex, Sector-18, Gurgaon.
 3. Jt. Excise & Taxation Commissioner (Division/Range) Ambala, Faridabad, Gurgaon and Hisar.
 4. All Joint. Excise & Taxation Commissioners (Appeals) in the State of Haryana.
 5. Senior Deputy Accountant General (Audit), Haryana, Chandigarh.
 6. Dy. Excise & Taxation Commissioner (Vigilance), Haryana Vigilance Bureau, Sector - 6, Panchkula.

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

Endst. No. 824 /ST-1, Panchkula, dated the 4/6/10
A copy alongwith 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. Flying Squad Officer
3. All JETCs
4. Jt. Director (L)-I and II
5. DETC(ST)
6. CAO
7. ETO(C/Excise)
8. AO-I, II, III
9. DA-I and II
10. DDA-I & II
11. Superintendent (C) for sending E-mail to all the DETC(ST) and uploading on website.
12. ST-II only (For adding in Annual Sales Tax Circular, 2009).

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

**ORDER OF CLARIFICATION MADE BY SH. RAMENDRA JAKHU,
FINANCIAL COMMISSIONER & PRINCIPAL SECRETARY,
GOVERNMENT OF HARYANA, EXCISE AND TAXATION
DEPARTMENT UNDER SECTION 56 (3) OF THE
HARYANA VAULE ADDED TAX ACT, 2003.**

Querist: M/s Nova Trading Company.

Subject: **Clarification u/s 56 (3) of the Haryana VAT Act – M/s Nova Trading Company, 262-A, Shanti Nagar, Panipat holding TIN No. 06712619001.**

M/s Nova Trading Company, 262-A, Shanti Nagar, Panipat is a dealer registered under Haryana VAT Act holding TIN No. 06712619001 and has sought clarification u/s 56(3) of the Haryana VAT Act as to whether fish oil used as poultry feed supplement is covered under entry 4 of Schedule-B appended to the Haryana VAT Act and hence exempt from VAT under Haryana VAT Act, 2003.

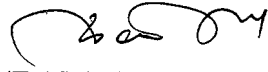
Plea of the applicant querist is that poultry feed supplement is exempt from VAT as per entry 4 of Schedule-B referred above and since fish oil is one of the contents of poultry feed supplements the same is also exempt from VAT.

Matter has been examined. Entry 4 of Schedule-B is re-produced as under:-

“Animal feed, that is to say, aquatic feed, poultry feed and cattle feed (but not including damaged wheat) including supplements, concentrates and additives to these feeds, husk of pulses and de-oiled cake (including de-oiled rice bran).”

From the entry re-produced above it is clear that supplements, concentrates and additives to aquatic feed, poultry feed and cattle feed are also exempt from VAT under Haryana VAT Act. However, to qualify for VAT exemption under entry 4 re-produced above application of the supplements, concentrates and additives should be predominately for animal feed only. If particular products are open to diverse applications, the same do not qualify as supplements, concentrates and additives to animal feeds. Moreover, as per entry 102 (1) of Schedule-C appended to the Haryana VAT Act viz **Animal (including fish) fats and oils, crude, refined or purified** attract VAT @4%. In view of the aforesaid discussion fish oil finds

specific mention in entry 102(1) of Schedule-C appended to the Haryana VAT Act attracting VAT @4% and is not covered under entry 4 of Schedule-B discussed earlier. Matter is clarified accordingly.



(RAMENDRA JAKHU)

Chandigarh
Dated:

Financial Commissioner & Principal Secretary
to Govt. Haryana, Excise and Taxation Department