

**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 Avees Products India, HSIDC Food Park, Rai Sonapat holding TIN No.  
06083012828**

The querist M/s Avees Product India , HSIDC Food Park, Rai District Sonapat (holding TIN No. 06083012828) is a dealer registered under The Haryana VAT Act, 2003. The dealer engaged in the business of manufacturing food & beverages and has sought clarification u/s 56(3) of the Haryana VAT Act whether Oats( Jayee) which is a raw material used in products manufactured by them is taxable under the Haryana VAT Act or not. Plea of the applicant is that as per entry 13 of Schedule 'B' of the Haryana VAT Act 'Coarse Grains **that is to say Jawar, Bajra, Maize and Flour thereof**' are exempt from VAT and Oats (Jayee) being a coarse grain is covered under the aforesaid entry and hence exempt from VAT under the Haryana VAT Act. The applicant has further submitted that the expression **that is to say** used in entry 13 is illustrative and not exhaustive. The point has been examined. The Entry 13 of Schedule 'C' has specifically included Jawar, Bajra, Maize and Flour thereof in the entry and the expression '**that is to say**' in the entry simply introduces or follows an explanation of the preceding word (coarse grains). **Thus, entry 13 of the Schedule restricts the coarse grains to Jawar, Bajra, Maize and Flour thereof and there is no scope to include any other cereal or food-grains in the said entry.** Accordingly Oats (Jayee) is not covered under the said entry and hence not exempt from VAT under the Haryana VAT Act. Matter is clarified accordingly.

Chandigarh  
Dated:07-07-2009

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

Issued vide letter No.1098-1100/ST-I, dated 04-08-2009