

From

Excise & Taxation Commissioner,
Haryana, Chandigarh.

To

All the Dy. Excise & Taxation Commissioner's (ST),
In the State of Haryana.

Memo No. 2001 /ST-1,
Chandigarh, dated the 25.11.02

Subject: Instruction and Corrigendum regarding L-4/L-5.

MEMO

Haryana Tourism Corporation vide their letter dated 1.4.98 sought clarification regarding liability of sales tax on sale of liquor by L-4/L-5 Licensees. The clarification was issued vide this office memo No. 945/ST-1, dated 1.4.98. On re-examination, it was found that the said clarification was wrong and the sale of IMFL in the hands of L-4/L-5 licensees was taxable as is evident from entry 24-A of Schedule B. Accordingly, instructions already issued were revised vide letter dated 9.3.99 that IMFL when sold by L-4/L-5 Licensees was taxable.

You are here-by directed to assess all pending cases of L-4/L-5 Licensees for 1998-99 expeditiously and revise those where tax has not been levied in accordance with the instructions dated 9.3.99.

The orders of assessment/revision should clearly show liability to tax for the period from 1.4.98 to 8.3.99 and 9.3.99 to 31.3.99 on the sale of liquor separately. Further, in the instructions dated "9.3.99", "5.7.98" should be read as "5.7.96". All cases must be finalized in one month.

These instructions should be brought to the notice of all official/officers working under you.

Asstt. Excise and Taxation Officer (ST),
for Excise & Taxation Commissioner, Haryana.

Endst. No. 2002 /ST-1, Chandigarh, dated the 25.11.02

A copy is forwarded to all Jt. Excise & Taxation Commissioner (Range) and (Appeals) for information and necessary action.

Asstt. Excise and Taxation Officer (ST),
for Excise & Taxation Commissioner, Haryana.

Endst. No. 2003/ST-1, Chandigarh, dated the 25.11.02

A copy is forwarded to Excise and Taxation Officer (C) for uploading on website under head circular.

Asstt. Excise and Taxation Officer (ST),
for Excise & Taxation Commissioner, Haryana.