

**HARYANA GOVERNMENT
EXCISE AND TAXATION DEPARTMENT
NOTIFICATION**

The 11th December, 2006

No. Web-15/H.A.6/2003/S.60/2006.- The following draft of the rules further to amend the Haryana Value Added Tax Rules, 2003, which the Governor of Haryana proposes to make in exercise of the powers conferred by sub-section (1) read with sub-section (3) of section 60 of the Haryana Value Added Tax Act, 2003 (6 of 2003), is published below for the information of persons likely to be affected thereby.

Notice is hereby given that the draft of the rules will be taken into consideration by the Government on or after the expiry of a period of ten days from the date of uploading of this notification on the official website www.haryanatax.com together with objections or suggestions, if any, which may be received by the Secretary to Government, Haryana, Excise and Taxation Department, Chandigarh, from any person with respect to the draft of the rules before the expiry of the period so specified:-

DRAFT RULES

1 (1) These rules may be called the Haryana Value Added Tax (.....Amendment) Rules, 2006.

(2) They shall be deemed to have come into force with effect from the 1st day of July, 2005.

2 In the Haryana Value Added Tax Rules, 2003, (hereinafter called the said rules), in rule 2, in sub-rule (1), after clause (m), the following clause shall be inserted, namely :-

(mm) "Dhabawala", "tandoorwala" or "lohwala" means a person who prepares himself or by applying manual labour, using traditional tools and equipment of his trade, Indian food preparations exclusively; -

3. In the said rules, after rule 52, the following rule shall be inserted, namely:-

"52A Exemption to dhabawalas, tandoorwalas or lohwalas entry 31A of Schedule B - (1) A dhabawala, tandoorwala or lohwala shall be treated to be covered under entry 31A of Schedule B of the Act, only if, he fulfills the following conditions, namely :-

(i) The total investment on the construction of the building, excluding the value of land, whether it is owned by him or

a rented one, where dhaba, tandoor or loh is being run does not exceed Rs. 5 lakhs -

(a) in case of buildings constructed prior to 1st July, 2005, the value to be ascertained on Public Works Department rates as applicable on 1st July, 2005, as if the building has been constructed on 1st July, 2005;

(b) in case of new buildings, the value to be ascertained on Public Works Department rates as applicable on the date of construction.

The value in both the cases to be certified by the XEN, Public Works Department of the area.

(ii) No other business activities are carried on in the eating place.

(iii) The seating capacity in the covered area shall not exceed 25 persons at a time.

(iv) There shall be no air conditioner in the eating place.

(v) Rates of dishes served commonly shall be less than the lowest category rates of Haryana Tourism Restaurants in the district (to be certified by the Manager of the Haryana Tourism Restaurant, of the district).

Note :- In case of dhabas located in Mewat district, to be certified by Manager of the lowest category of Haryana Tourism restaurant in Gurgaon.

The dhabawala, tandoorwala or lohewala, fulfilling the above conditions shall apply in the prescribed form given in sub-rule (2) below to the assessing authority concerned for grant of exemption certificate under entry 31A of Schedule B.

(2) The application referred to in sub-rule (1) shall be in the following form:-

Form

Application for issue of exemption certificate under entry 31A of Schedule B appended to the Haryana Value Added Tax Act, 2003.

(i) Name and address of the applicant : _____

(ii) Tax Payer Identification Number
if any : _____

(iii) Full address of the place where
dhaba, tandoor or loh is located : _____

(iv) Value of the building where the
establishment is located, as on,-

(a) 1st July. 2005 (if the building is constructed prior to 1st
July. 2005) :

(b) date of application (in case of new building) :

Note: certificate to be attached from XEN, Public Works
Department of the district/area.

(v) Seating capacity of the establishment in the covered area_____

(vi) I, _____ proprietor/partner of M/s
_____ hereby certify, that I fulfil all the conditions
prescribed under sub-rule (1) of rule 52A of the Haryana
Value Added Tax Rules, 2003, and the rates of the dishes
being served by me in the establishment do not exceed the
lowest category rates of Haryana Tourism Restaurants in the
district/area (a certificate to this effect issued by the
Manager, Haryana Tourism Restaurant is enclosed).

I further certify that I shall be preparing and serving Indian
food preparations only which are ordinarily prepared by
dhabawala, tandoorwala or lohwalas.

Signature of the applicant
alongwith his relationship
with the business

(3) The assessing authority on receipt of the application shall
verify/conduct the enquiry and submit his report to the Deputy Excise
and Taxation Commissioner of the district with his recommendations to
grant exemption certificate, to him. The exemption certificate in the

following form shall be issued by assessing authority, after approval by the district Incharge :-

Certificate to be issued by the assessing authority

I, _____ assessing authority _____, have verified the facts given in the application of M/s _____ and I am satisfied that the applicant fulfils the conditions and the requirements as prescribed under sub-rule (1) of rule 52A of the Haryana Value Added Tax Rules, 2003, and is covered under entry 31A of Schedule B of the Haryana Value Added Tax Act, 2003. This certificate is valid upto _____.

Date:

Signature of Assessing Authority
Name of District _____
Seal of the Assessing Authority

(4) The exemption certificate so granted shall be valid upto 31st March of the 3rd year next from the date of issue and the applicant shall be required to get it renewed thereafter by submitting the application in the form referred in sub-rule (2). The certificate so renewed shall be valid upto 31st March of next 3rd year.”.

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

gfj ; k.kk l jdkj
vkcckjh rFkk dj k/kku foHkkx
vf/kl ipuk

fnukad 11fni Ecj- 2006

I [; k o& 15 @ g0v0 6 @2003@ /kko 60@ 2006-& fu; eka dk fuEufyf[kr ik: i
ft l sgfj ; k.kk dsjkt; i ky] gfj ; k.kk eW; of/kkr dj vf/kfu; e] 2003 1/2003 dk vf/kfu; e 61/4 dh /kkjk
60 dh mi &/kkjk 1/3 1/2 ds l kFk i fBr mi &/kkjk 1/4 1/2 }kj k i nRr 'kDr; ka dk c; kx dj rsgq] cukusdk
i Lrko dj rsgq, d sl Hkh 0; fDr; ka dh tkudkj h dsfy, i zlkf'kr fd; k tkrk g\$ ftudsbl l si Hkkfor
gkusdh l EHkkouk gA

bl ds }kj k] uksVI fn; k tkrk gsf d bl vf/kl ipuk dsdk; kzy; o&l kbM MCY; wMCY; w
MCY; wMKW gfj ; k.kk VDI MKW dke ij vi yk\$Mx dh frFk l snl fnu dh vof/k dh l ekflr ij ; k
bl ds i 'pkr~l jdkj] fu; eka ds i k: i ij] , d svk{ksi ka; k l p-koka l fgr] ; fn dkbz gk] tks l fpo]
gfj ; k.kk l jdkj] vkcckjh rFkk dj k/kku foHkkx] p.Mhx< }kj k fu; eka ds i k: i ds l Ecl/k eafdl h
0; fDr l sb l i zlkj fofufnZV vof/k dh l ekflr l si wZi klr fd, tk, f fopkj djschA

ck#i fu; e

1- 1/4 1/2 ; sfu; e gfj ; k.kk eW; of/kkr dj 1/4 &&& l d kksku 1/2 fu; e] 2006] dgst k l drsgA
1/2 1/2 ; st ykb] 2005 ds i Fke fnu l sykxwgq l e>st k, xA

2- gfj ; k.kk eW; of/kkr dj fu; e] 2003 1/4 tlg] bl e] bl dsckn] mDr fu; e dgk x; k g\$ e]
fu; e 2 e] mi fu; e 1/4 1/2 e] [k.M 1/4 1/2 dsckn fuEufyf[kr [k.M j [kk tk; sk] vFkkZ-%&

^MM 1/2 ^ <kckokyk] B rlnj okyk; k Bykyokyk l s vfHk i k; g\$ dkbz
0; fDr tksLoa ; k 'kkj hfjd 'kkfjfd Je dk iz kx dj rsgq vi us
0; ol k; ds ij Eij kx rFkk mi Ldj dk iz kx dj ds
, dek-k Hkkj rh; [kk | fufeZr r\$ kj djrk g\$ B ;

3- mDr fu; eka e] fu; e 52 dsckn] fuEufyf[kr fu; e j [kk tk; sk] vFkkZ-%&

B52d <kckokyk] rlnj okyk; k ykyokyk dksNW ^vud iph [k dh i fof"Vh 31d -&
1/4 1/2 <kckokyk] rlnj okyk ; k ykyokyk dksvf/kfu; e dh vud iph [k dh i fof"V 31 d
dsv/khu vkusokysdoy rHkh l e>st k, x; ; fn og fuEufyf[kr 'krZ i j h dj rsgq
vFkkZ-%&

(i) Hkou ds fuekZ k ij dgy fuos k] Hkfe dh dher dks NkMdj] ; fn og ml dk
vi uk ; k fdjk; si j g\$ tgka<kck] rlnj ; k yky pyk; k tk jgk g\$ 5 yk [k
l svf/kd ughag&

- 1/2 i Fke tgykbj 2005 l si wZ fufeZ Hkouk dh n'kk eZ dher ykd fuekZ k foHkkx dh njks ij vfHkfuf' pr dh tkuh gA tks i Fke tgykbj 2005 dks ykxwg\$ ekuHkou i Fke tgykbj 2005 dks fufeZ fd; k x; k gA
- 1/4 k/2 u, Hkouk dh n'kk eadher ykd fuekZ k foHkkx dh njks ij vfHkfuf' pr dh tkuh g\$ tks fuekZ k dh frfFk dks ykxwgA

nku ka ekey ka eadher {ks-k ds dk; Zkj h vfHk; Urk} ykd fuekZ k foHkkx }kj k i æf. kr dh tk, xhA

- (ii) dkbZHkh vU; dkjckj xfrfof/k; ka [kkusdsLFkku ij ughapykbZ tkuh gA
- (iii) vkPNkfnr {ks-k eacBus dh {kerk , d l e; ij i Pphl 0; fDr; ka l svf/kd ughagkxhA
- (iv) [kkusdsLFkku ij dkbZHkh , ; j dfUM' kuj ughayxk gkskA
- (v) l keU; r% i j kd sx; sHkstu dh njsftyk eafgj; k. kk i ; Mu j Rj ka/ks dh U; uRke Js kh dh njks l s de gksx 1/4 ftyk ds gfj; k. kk i ; Mu j Rj ka ds i dU/kd }kj k i æf. kr fd; k tk, xk 1/4

fVli .k % eokr ftyseafLFkr <kcka dh n'kk eZ xMxko ds gfj; k. kk i ; Mu j Rj ka ds i dU/kd }kj k i æf. kr fd; k tk, xkA

mDr 'krkZ dks ijk djus ij <kcoyk} rUnjokyk rFkk ykgokyk vuq ph [k dh i fof"V 31d dsv/khu NW i æk. k i =k inku djus ds fy, l Ec) fu/kkZ .k i kf/kdkjh dks uhp smi fu; e 1/2 eafn, x, fofgr iz i eavkonu djsxkA

1/2 mDr fu; e 1/1 eafufnZV vkonu fuEufyf [kr iz i e agksk %

iz i

gfj; k. kk eW; of/kZ dj vf/kfu; e] 2003 l sl yku vuq ph [k dh i fof"V 31d dsv/khu NW i æk. k i =k dks tkjh djus ds fy, vkonu A

- (i) vkond dk uke rFkk i rk %
- (ii) fVu l q; k] ; fn dkbZgks%
- (iii) LFkku tgka <kck} rUnj vfkok ykg fLFkr gS dk i jk i rk %
- (iv) Hkou dh dher tgka i frLFkku fLFkr g\$ t\$ } &

1/2 i Fke tgykbj 2005 1/4; fn Hkou i Fke tgykbj 2005 l si wZ fufeZ g\$ %
 1/4 k/2 vkonu dh frfFk 1/4; sHkou dsekeyse %

fVli .k %& ftyk @ {ksk ds dk; }dkjh vfhk; Urk ykd fuekzk foHkkx dk i æk.k i =k
l yXu fd; k tk, xkA

(v) vkPNkfnr {ksk eai fr"Bku dh cBusdh {kerk -----

(vi) eš ----- eš tZ -----
ekfyd@iKVZuj bl ds }kjk i æk.k r djrk gWfd eš gfj; k.kk eW; of/kZ dj
fu; e] 2003 dsfu; e 52d mi fu; e ¼1½ dsv/khu fofgr l Hkh 'krš i yjh djrk gW
rFkk i fr"Bku eæejs }kjk i jkd s tk jgsHkkstu dh njsftyk@{ksk eanjsgfj; k.kk
i; Mu jŁrjka dh U; ure Jskh njks l s vf/kd ugha gS ¼bl i Hkko dk i cU/kd]
gfj; k.kk i; Mu jŁrjka}kjk tkjh i æk.k i =k l yXu gS%A
ešvksxi æk.k r djrk gWfd ešdoy Hkkj rh; [kk | fufeR; k] tksfd vke rš i j
<kckokyk] rUnjokyk ; k ykgokyk }kjk rš kj dh tkrh gš rš kj d: æk rFkk
i jkd pkkA

vkond dsgLrk{kj rFkk
dkjckj dsl kFk ml dk l Ecu/k

¼3½ vkonu dh i kflr i j fu/kkZ .k i kf/kdkjh l R; kfi r djsxA tkp djsx rFkk ftyk
dsmi vkcdkj rFkk dj/kku vk; Ør dksml sNW i æk.k i =k nusdsfy, vi uh fl Qkfj 'kksl fgr
vi uh fj i kS/Zi Lnr djsxA NW i æk.k i =k ftyk i Hkkjh }kjk vuæknus dsckn] fuEufyf[kr iz i
eafu/kkZ .k i kf/kdkjh }kjk tkjh fd; k tk, xkA

fu/kkZ .k i kf/kdkjh }kjk tkjh fd; k tkusokyk i æk.k i =k
eš----- fu/kkZ .k i kf/kdkjh] -----
eš tZ----- ds i kFkZuk i =k eafn, x, rF; ka dks l R; kfi r
djrk gWrFkk eš l rŲV gWfd vkond gfj; k.kk eW; of/kZ dj fu; e] 2003 dsfu; e 52
d dsmi fu; e ¼1½ dsv/khu ; Fkk fofgr 'krkš rFkk vi {kkvksdks i yk djrk gSrFkk gfj; k.kk
eW; of/kZ dj vf/kfu; e] 2003 dh vuŲ ph [k dh i fof"V 31d dsv/khu vkrk gS ; g
i æk.k i =k fnukd ----- rd ykxwj gskA

fnukd%

fu/kkZ .k i kf/kdkjh dsgLrk{kj
ftysdk uke -----
fu/kkZ .k i kf/kdkjh dh ekgj

¼4½ bl i dki inku fd; k x; k NW i æk.k i =k tkjh djusdh frfFk l svkxkeh rhl js
o"kdh 31 ekpZrd oš] gksx rFkk bl dsckn vkond dksmi fu; e ¼2½ eafufnZV iz i eavkonu

i Lrnr djrsgq bl suohdr djokuk vi f{kr gksk A bl i xkj uohdr i ek.k i=k vkxkeh rhl js
o"kdh 31 ekpZrd oS| jgsxA

, y-, l -, e- l kfyll]
foRrk; Ør , oai zkku l fpo] gfj ; k. kk l j dkj]
vkcdkj h rFkk dj k/kku foHkkxA