

(Issued vide no. 634/ST-1, dated 7.4.2006)

**ORDER OF CLARIFICATION MADE BY SHRI L.S.M. SALINS,
FINANCIAL COMMISSIONER & PRINCIPAL SECRETARY,
GOVERNMENT OF HARYANA, EXCISE AND TAXATION
DEPARTMENT UNDER SECTION 56(3) OF THE
HARYANA VALUE ADDED TAX ACT, 2003**

Querist: Ambala Electrical Dealers Association, Ambala

The question put in the case is whether XLPE and PVC cables will fall within the meaning of entry 43 in Schedule C to the Act or not. The applicant has also asked to clarify the meaning of industrial cables.

2. Entry 43 in Schedule C reads 'Industrial cables and telecommunication cables (High voltage cables, Cross Linked Poly ethylene Cables, jelly filled cables, optical fiber cables)'. The entry comprises two types of cables –

- (i) Industrial cables (High voltage cables, Cross Linked Poly ethylene (XLPE) Cables); and
- (ii) Telecommunication cables (Jelly filled cables, Optical fiber cables).

Thus, only those industrial cables which are either high voltage cables or XLPE cables, and only those telecommunication cables which are either jelly filled cables or optic fibre cables will be covered by the entry and no others. It may be relevant to add that High Voltage cables (also called High Tension (HT) cables) are those which are used for voltage in excess of 440 volts AC.

3. Further, PVC (polyvinyl chloride) like rubber, polyethylene etc. is an insulating sheathing material for the metal conductor within. The entry in question does not talk of any specific type of insulation except in case of XLPE cables. Thus, a PVC cable, if it is a high voltage cable or a jelly filled cable or a fibre optic cable, it will be covered under the entry.

(L.S.M.SALINS)

Chandigarh
Dated: 30.3.2006

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