

Issued vide Memo No. 2517-19, dated 24.9.2007

**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 Sardar Flute Harmonium Co., Panipat.

The querist has submitted that he has been dealing in indigenous hand made Harmonium and Dholak.

In this regard the applicant has sought clarification whether their products viz. "indigenous hand made Harmonium and Dholaks" are covered under entry 32 of Schedule B appended to the HVAT Act, 2003 and exempt from the levy of VAT.

Entry 32 of Schedule B appended to the HVAT Act is reproduced is as under :-

"32 Indigenous hand made musical instruments."

Since the querist is dealing in indigenous hand made Harmonium and Dholaks, the same are covered under entry 32 of Schedule B appended to the HVAT Act viz. "Indigenous hand made musical instruments" and hence indigenous hand made Harmonium and Dholaks dealt in by the querist are free from levy of VAT under the HVAT Act, 2003.

Chandigarh
Dated:

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