

**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 Everest Blowers, Modern Industrial Estate, Phase-I,  
Bahadurgarh, TIN No. 06901701519**

The querist M/s Everest Blowers, Modern Industrial Estate, Phase-I, Bahadurgarh, is a unit registered under Haryana VAT Act holding TIN No. 06901701519 and is a manufacturer of Air compressors/Blowers/Vacuum Pumps and has sought clarification as to the rate of tax leviable on products manufactured by the applicant viz Air Compressors/Blowers/Vacuum Pumps . Plea of the querist is that the aforesaid products manufactured by them are covered under entry 62 of schedule 'C' viz **Plant and Machinery** or alternatively under entry 43-A of schedule 'C' under the heading **Industrial Tools** and hence attract VAT @ 4%. The matter has been examined. Air Compressors manufactured by the applicant firm discharge the twin function of suction as well as blower. On operation, air is sucked from one side under pressure and blown out at the other end and the purpose of these air blowers/compressors is that of suction of air from one end and discharge of the same under pressure from another end. The party was asked to supply the detailed application of the product under query and, as per details supplied by them, the air blowers and vacuum pumps have their application in aircrafts, bakeries, breweries, aquariums, auto-washing, fish farming, laundry, neon-signs, septic tanks, sewage treatment plants, printing and pulp mills, road- construction etc. Thus the application of the product under consideration is in manufacturing industry as well as in other areas like aquariums, auto-washing, fish farming sewage treatment plants and septic tank etc. and hence these are not exclusively the products covered under entry 62 of schedule 'C' viz **Plant and Machinery**.

Neither the products are covered under entry 43-A of schedule 'C' viz **Industrial Tools** and its use depends upon the area where the same is being utilized. Entry 62 of schedule 'C' viz **Plant and Machinery** covers only such items which are exclusively used in the manufacturing industry. Hence the products under query viz Ai compressors/Blowers/Vacuum pumps are covered neither under entry 62 of schedule 'C' nor under entry 43-A of schedule 'C' and attract VAT @ 12.5%, being unclassified items. Matter is clarified accordingly.

(RAMENDRA JAKHU)

Chandigarh                      Financial Commissioner & Principal Secretary  
Dated:                              to Govt. Haryana, Excise and Taxation Department.

Issued vide Letter No., 1444-1446/ST-1 Dated 22/10/2009