

**(Issued vide no. 613/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: Ganpatti Enterprises, Rewari**

The querist has sought answer to the question whether slate stones are rough flooring stone slabs, so forming part of entry 77 in Schedule C to the Haryana Value Added Tax Act, 2003 and thereby taxable @4% or not.

2. It is matter of common knowledge that slate stone slabs are rather weak to be used as rough flooring stone slabs and it is not generally used for flooring. Its common use is for siding and roofing. In Merriam Webster's Collegiate Dictionary, slate stone has been described, thus –

- 1: a piece of construction material (as laminated rock) prepared as a shingle for roofing and siding
- 2: a dense fine-grained metamorphic rock produced by the compression of various sediments (as clay or shale) so as to develop a characteristic cleavage
- 3: a tablet (as of slate) used for writing on
- 4 a: a written or unwritten record (as of deeds) <started with a clean slate>  
b: a list of candidates for nomination or election
- 5 a: a dark purplish gray  
b: any of various grays similar in color to common roofing slates

For purpose of the present query meaning given at 1 above is relevant. It is seen clearly from therein that slate stone is used for roofing and siding and it is not generally meant for flooring, so it is not covered in

entry 77 of Schedule C and as such its sale would be taxable @12.5% and not 4%.

(L.S.M.SALINS)

Chandigarh  
Dated: 30.3.2006

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