

**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: M/s Navneet Publication India Ltd., Kothi No. 1565, Sector 18/D, Chandigarh has sought clarification whether 'My Long Book' manufactured and sold by the querist is covered by entry against serial No. 20 of Schedule B appended to the Haryana Value Added Tax Act, 2003 which read as under:-

"Exercise and Drawing Books".

It has been stated by the applicant that 'My Long Book' is similar to exercise book. Exercise Book is used by the students 'Long Book' is also a collection of sheets or papers (blank or lined) stitched together and are used for writing.

The features of an exercise book are amply present in the said 'long book'. Merely because there is a decorative element, an index page printed and photographic matter with printed description of informative interest to young people does not detract it from the 'Long Book' being considered as an exercise book for the students. Small printed exhortations to young minds or quotes at the bottom of the pages also ought not to detract it (long book) from being considered as anything else but an exercise book. In the instant case, the words printed are promotional in nature (promoting the manufacturer's brand). Even if there were quotations from philosophers, thinkers or famous persons at the bottom of the page, that would not make it anything other than an exercise book.

It is, therefore, clarified that the 'My Long Book' manufactured and sold by the Querist is just another kind of exercise book and should be treated as an exercise book covered under Entry 20 of Schedule B viz 'Exercise and Drawing Book' appended to the HVAT Act.

(L.S.M.SALINS)
Chandigarh Financial Commissioner & Principal Secretary
Dated 8.3.2007 to Govt. Haryana, Excise & Taxation Department