

**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.**

Queriest **M/s Aar Dee Distribution House South City-I, Gurgaon. TIN
No. 06341825890.**

M/s Aar Dee Distribution House South City-I, Gurgaon is a dealer registered under Haryana VAT Act holding TIN No. 06341825890 and has sought clarification under section 56(3) of the Haryana VAT Act as to the rate of tax on Adult Diapers. In the statement of relevant facts having a bearing on the aforesaid question the applicant has explained that entry 41 A of schedule 'B' provides for exemption of VAT on Sanitary Napkins and Baby diapers and accordingly the Adult Diapers should be covered under the said entry. Entry 41 'A' of schedule 'B' provides for exemption of VAT on Sanitary Napkin which are used by women and baby diapers that are used by infants. The entry has been incorporated with a view to promote women and child health. However, Adult Diapers which are used by the grown ups are not covered under the said entry and hence attract VAT @ 12.5% being unclassified goods.

Matter is clarified accordingly.

(RAMENDRA JAKHU)

Chandigarh

Financial Commissioner & Principal Secretary

Dated

to Government, Haryana, Excise and Taxation Department.

Issued vide letter No. 284-286/ST-1, Dated 5/3/2010