

**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 T.S.Kisan & Co. Pvt. Ltd. , Plot No. 8 Sector 6, Faridabad
holding TIN No. 06191203281**

The querist M/s T.S.Kisan & Co. Pvt. Ltd. , Plot No. 8 Sector 6, Faridabad holding TIN No. 06191203281 has sought clarification u/s 56(3) of the Haryana VAT ACT as to whether entry 21 B of Schedule `C` of the Haryana VAT Act 2003 inserted vide notification No. SO 16/HA, 6/2003/S.59/2009 dated 6.2.2009 viz. **“Components, accessories and spare parts of fire arms, weapons and ammunitions, weapon-system etc. sold to Ordnance Depots and other Defence Establishments of Ministry of Defence”** means and includes :-

- (1) Components, accessories, sub-system, system and spare parts of fire-arms, ammunition, weapons and weapon systems.
- (2) Components, accessories, and spare parts of Guns, Battle Tanks etc.....
- (3) Components, accessories, and spare parts of Special Armored personal vehicles/carriers used by Indian Army.
- (4) Components, accessories, and spare parts of War-ships/navy ships, air crafts trailers and Army – aircrafts.
- (5) Any other item specifically manufactured for and sold to Ordnance Factories, Ordnance Depots, their Base – workshops and units pertaining to ammunitions weapon systems, guns, tanks, armoured personal carriers and other defence vehicles..

Entry 21-B reproduced above viz **“Components, accessories and spare parts of fire arms, weapons and ammunitions, weapon-system etc. sold**

to Ordnance Depots and other Defence Establishments of Ministry of Defence” was inserted in Schedule ‘C’ of the Haryana VAT Act (w.e.f. 1.8.2008) with a view to provide level playing field to industries of our state engaged in manufacture of “Components, accessories and spare parts of fire arms, weapons and ammunitions, weapon-system etc. sold to Ordnance Depots and other Defence Establishments of Ministry of Defence” Guns, Battle Tanks, Special Armoured personal vehicles/carriers used by Indian Army and War-ships/Navy Ships, Air Crafts Trailers and army air crafts are covered under the term weapons and weapon systems, the same being assemblage of weapons and weapon systems as such and hence, in view of above, items at Sr. No. 1 to 4 of the query viz (1) Components, accessories, sub-system and spare parts of fire-arms, ammunition, weapons and weapon systems (2) Components, accessories, and spare parts of Guns, Battle Tanks etc. (3) Components, accessories, and spare parts of Special Armoured personal vehicles/carriers used by Indian Army (4) Components, accessories and spare parts of War-ships/navy ships, air crafts trailers and Army-aircrafts, when sold to ordnance depots and other defence establishments are covered under entry 21-B of Schedule ‘C’ reproduced above. Item against Sr. No. 5 viz **any other item** specifically manufactured for and sold to Ordnance Factories, Ordnance Depots, their Base – workshops and units pertaining to ammunitions weapon systems, guns, tanks, armoured personal carriers and other defence vehicles are also covered under entry 21 B of Schedule ‘C’ reproduced above if such items are specifically **manufactured for and sold to** Ordnance Factories, Ordnance Depots, their Base-workshops and units for use as components/accessories and spare parts of ammunition weapon system, guns, tanks, armoured personal carriers and other defence vehicles. Matter is clarified accordingly.

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

Chandigarh
Dated:
Department.

Issued Vide Letter No., 1574-1576/ST-1, Dated 20-11-2009