

From

Excise and Taxation Commissioner,
Haryana, Chandigarh.

To

The Director, Supplies and Disposals,
Haryana, Chandigarh

Memo No. 342/ST-1
Haryana, Chandigarh. 25-4-07.

Subject: Clarification regarding sales tax applicable w.e.f. 1.4.07.

Reference: Your office memo No 22/HR/E-2/2006-07-749 dated 10.4.07.

With reference to your letter under reference, the queries raised by you after recent amendments in the Central Sales Tax Act, 1956 by the Government of India, it is clarified that:-

1. The Government of India have through recent amendments in the Central sales Tax Act, 1956, brought down the rate of Central Sales Tax from 4% to 3% against from C and further withdrawn the facility of concessional levy in respect of inter State sales to Government Departments against from D However, as per the provisions of section 7(2) of the Haryana Value Added Tax Act, 2003, the sales of all goods, except those mentioned in Schedule D, appended to the Act, to Government Departments within the State are still taxable @ 4%, against from VAT C-3 prescribed D, the rate of tax shall be the same as prescribed under the Act and Schedule D, goods can't be purchased against from VAT C-3.
2. As the amendment has been carried out by the Government of India under the Central Sales Tax Act only, the amended provisions are applicable only on the inter State Sales from Haryana and not on the sales within the State of Haryana.

Addl. Excise and Taxation Commissioner (P/R),
For Excise and Taxation Commissioner, Haryana.

Endst. No. 343 ST-1,
Chandigarh, dated the 25-04-07

A copy is forwarded to the Transport Commissioner, Haryana, Chandigarh for information with reference to his office memo No. 1438/SPO/HQ dated 16.4.07.

Addl. Excise and Taxation Commissioner (P/R),
For Excise and Taxation Commissioner, Haryana.