

**Taxability of Procured Tread Rubber, Gum compound and Rubber solution.**

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Shri Sunil Kumar, I.A.S,  
Commissioner,  
Commercial Tax,  
Govt. of UP.,  
Gomati Nagar, Lucknow.  
Shri K. Chandramauli I.A.S  
Principal Secretary,  
Deptt of Commercial Tax,  
Govt. of U.P. Lucknow

**Subject: Taxability of Precured Tread Rubber, Gum compound and Rubber solution.**

Sir,

The aforesaid items do not find mention in VAT rate schedules meaning thereby that they may be Taxed @ 12.5%. These items/goods are used for re-soling old & used tier on which higher rate of tax will make the old used items costlier. Generally this process is resorted to for use by poor & lower middle class persons who cannot afford a new set, In Delhi, Haryana, Punjab, Uttranchal, Gujrat & Maharashtra etc they are being Taxed @ 4%. The lower rates in neighbouring as well as important states will cripple U.P. Industry in competitive market.

Therefore VAT rate on *Precured Tread Rubber, Gum Compound and Rubber solution* may kindly be specifically scheduled @ 4% to match other States.

Thanking You

Yours truly,

D.S. Verma  
Executive Director