

Ref. No. 2b/7638

20 Feb. 09

The Executive Director,
Udyog Bandhu,
12-C, Mall Avenue,
Lucknow

Subject: Entry Tax on Wire Rod to be clarified in Notification No. 104 dated 15/1/09

Sir,

IIA had requested your goodself vide its letter No. 2B/7601 dated 11/01/09 (Copy enclosed at **Annexure-I**) to kindly get clarification (or get amendment) the text of the Notification No. 104 issued under Entry Tax on 15/1/09.

In the aforesaid Notification at S.No. (IV) "wire-rolled drawn, galvanized, aluminized tinned or coated such as by copper" have been excluded from entry tax net.

The aforesaid Entry clearly has been culled from Central Sales Tax Act Sec. -14 (IV) Iron & Steel, that is to say:-

S.No. (XV) which runs as under:-

Sno. (XV) Wire rods and wires-rolled drawn galvanized, aluminized, tinned or coated such as by copper"

It is clearly apparent that though the Deptt of Commercial Tax intended to exclude the entire entry at serial No. (XV) of C.S.T. Act Section -14 clearly declaring in the aforesaid Notification :-

"Iron & steel as defined in section 14 of the Central Sale Tax Act 1956 excluding following goods:-" The word "Rod" after wire either in advertantly by slip or due to type-mistake was dropped or left out or missed.

The same may kindly be taken care of to avoid confusions & wrong deposits of Entry Tax on a commodity not purported to have been included for taxability in the Entry Tax net. Therefore a written clarification or modification may kindly be done.

Thanking you,

Yours truly,

D.S. Verma
Executive Director