

Ref. No. 2bII/7155

21 Jan. 2008

Shri K. Chandramauli I.A.S
Principal Secretary,
Deptt of Commercial Tax,
Govt. of U.P. Lucknow

Shri Sunil Kumar, I.A.S,
Commissioner,
Commercial Tax,
Govt. of UP.,
Gomati Nagar, Lucknow.

Subject: Haphazard specification & serialization of H.S.N. Codes lacking Transparency & Public Comments.

Sir,

IIA has initiated the move for adopting the specific version of H.S. N. Codes as prescribed in Excise Act. The move found favour & Deptt was rationale enough to accede the demand for which IIA expresses thankfulness. But the irony as it would have been, was, that IIA was never consulted, which too had offered an objective, rational & commercial Tax oriented H.S.N. Code conversion. It was i.e. H.S.N. Code not even invited for Public Comments. The result is that the "Goods" as they are under commercial Tax Deptt are hard to find specific mentions. The dealers are bewildered & confused as how their "goods" in the wanting list can be adjusted. Therefore an immediate re-cast of the code becomes imperative.

A glaring example of this is that of R.C.C. Pipes P.C.C. Poles and interlocking cement concrete Pavers" This could easily find placement under H.S.N Code in schedule II-Part-A or, Industrial Inputs.

All these three items are used in infrastructure development like Roads, Culverts, sewer lines, streets, Pavements. Parking & Powers Transmission lines.

Despite our repeated requested they fail to find mention in the list of Electrical items as were already mentioned under U.P.T.T. Naturally the specific entries under U.P.T.T have gone unspecific under VAT & already non-unspecific not specified.

Therefore their specific mention in VAT Schedule & H.S.N. Code is essential for rapid Industrialization.

Thanking You

Yours truly,

D.S. Verma
Executive Director