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: Taxability of the Lead Pencil (Kachchi Pencil) under VAT.

Sir,

IIA has received suggestion for the above "goods" for placing the same under schedule -1 @ 0%. The price of this Lead Pencil (Kachchi Pencil) ranges between 30 Paisa to 60 Paisa, being used by poor students/children of lower classes. This Pencil play vital role in "Mass-education Programme" as well sponsored by Govt.

This Pencil is taxed at 0% in Punjab, Haryana, Himanchal, Uttrakhand, Rajasthan & others provinces under VAT.

Hence it is requested that Lead Pencil (Kachchi)Pencil may kindly be clubbed alongwith serial No. 32 of 0% items listed in schedule -1.

Thanking You

Yours truly,

D.S. Verma
Executive Director