

- **VAT rate on Metal wires (industrial input)**

Ref. No. 2bII/7136

11 January 2008

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

Sub: VAT rate on Metal wires (industrial input)

Sir,

Kindly refer to serial No 48 of Schedule II part A of VAT rates expressed as under :-
“Ferrous & non-ferrous metals & alloys, non-metals, such as aluminum, copper, zinc & extrusions of those.”

The expression as above does not clearly say weather the word extrusion covers the wires or not which is a drawn product.

All types of drawn wires (bare or plated such as by Tin, Zinc, Nickel, silver, Gold etc) are very commonly used as input raw material for many industries.

Aluminum wire and copper wire (Bare or Plated) are most commonly used as input raw material for Wire and cable manufacturing units and therefore should be taxed at 4 %.

It is therefore requested that the expression referred above should be amended/modified as under:-

“All types of Ferrous & Non Ferrous metals & Alloys, non-metals, such as Aluminum, copper, Zinc extruded, rolled or drawn either unplated or plated such as by Tin, Zinc, Nickel, Silver, Gold etc”

Thanking You

Yours truly,

D.S. Verma
Executive Director