

Ref. No. 2bII/7156

23 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.,
Gomti Nagar, Lucknow.

Subject: Unspecific classification under VAT-e.g Jug, Mug, Soap case (Sabundani)etc.

Sir,

IIA has brought to your kind attention that goods classified under VAT schedule are not exhaustive, so much so that it is not possible to bring & conceive all such goods under the said commodity fold. Therefore it was suggested that exclusions & exceptions which are limited can be listed to make the list of items specific & non-controversial. But neither that has been done nor list made speaking- Leaving room for litigation, discretion of officers & harassment of Dealers.

The glaring instance of the above category is the contradiction between Rate schedule, – H.S.N. Code containing rates & the Advertisement of U.P. Govt with the Photograph of Hon'ble Chief Minister. The Rate schedule omits to mention Plastic se Bane Samaan jaise, Jug, Mug, Sabun Dani (Soap-case) etc. 4% whereas the advertisement speaks & specifies these items only. If at this very stage contradictions are not re-conciled & suggestions not addressed the caravan of VAT not may feel the impetus it was conceived to. Hence it is requested that:-

- (i) In every S.No. exclusions or exceptions may be listed & the description should start with –All kinds of -----.
- (ii) The Parts accessories, components should invariably be mentioned or excluded if policy does not permit.
- (iii) Plastic ke bane Samman (प्लास्टिक के बने सामान जैसे जग-मग, साबुन-दानी आदि) Jaise Jug, Mug, Subun-Dani Aadi be specified to honour the declaration of Chief Minister.

Thanking You

Yours truly,

D.S. Verma
Executive Director