

Ref No. 2bII/7230

12 March 2008

Shri Govindan Nair, I.A.S,  
Principal Secretary,  
Commercial Tax  
Govt of U.P.  
Lucknow

**Subject :- Tax on Hand-Pumps in VAT Schedule.**

Dear Sir,

Your good self had so far kept Hand Pumps exempt from the ambit of Taxation net till 31.12.07 under U.P.T.T.

IIA requests you to consider Hand-Pumps & parts at Taxable range of 0%. The exemptions given to certain commodities relate to their inherent characteristics such as their Local importance, Industrial protection policy of State & Provincial National & International Programme based policies. Amongst all these rural uplift & poverty alleviation tops the list. A hand Pump is the cheapest medium of providing clean potable water as well as for agricultural & Horticultural purposes. This is generally manufactured by small poor, micro or small Industries & the consumers are all others except elite class. Therefore this will be in the Public interest to accede to our request & classify the Hand Pumps & parts thereof in schedule-1 @ 0% as the same used to be under U.P.T.T. Act.

Thanking you,

Yours truly,

D.S. Verma  
Executive Director