

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

Subject :- VAT Rates on moulded & extruded products.

Dear Sir,

IIA has received the above problem from its respectable Members stating that this entry is ambiguous & Non speaking in VAT schedule.

“Machinery & Machinery parts under VAT schedule are Non speaking and will let loose the prospects of personal & arbitrary discretion ; because certain products such as the following & are part & accessory & components of Machinery;

1. Rubber Hose Pipe & Rolls
2. Rubber compound
3. Vulcanized Rubber in primary form
4. Rubber plates, sheets & strips
5. Rubber Moulded & Extruded product.

They have not been named as such, although they are identified with their above Trade Names & are used as Industrial Inputs or as spare Parts & Accessories.

The manufacturers of other states, such as Delhi are raising their bills as Machinery parts. This will create a situation of uncertainty and harm our Industry.

Therefore it is requested that the above goods may kindly be classified to provide protection to small & medium Industries of the State.

Thanking you,

Yours truly,

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Rajat Mehra
Chairman VAT Committee