

From

Excise & Taxation Commissioner,
Haryana, Chandigarh.

To

All the Dy. Excise & Taxation Commissioners (Sales Tax),
In the State of Haryana.

Memo. No. **1522** /ST-1
Chandigarh, dated the **21.08.2002**

Subject: - Clarification regarding applicability of section 15-A of the Haryana General Sales Tax Act, 1973 and of rules 24-A and 24-B of the Rules made thereunder.

Memorandum.

As you are aware that section 15-A has been substituted w.e.f 13.07.2000 vide Act No. 12 of 2000 dated 19.09.2000. Rule 24-A has been omitted vide notification dated 19.10.2000 and Rule 24-B has been omitted vide notification dated 14.12.2000. Formula for computation of reduction and refund of tax under new section 15-A has been notified on 19.10.2000. As these amendments have been carried out on different dates and they operate in the same field, questions have arisen about their applicability and date of effectiveness.

The issue has been examined. In the opinion of this office reduction/refund of tax w.e.f. 19.10.2000 should be allowed under formula notified on 19.10.2000 under new section 15-A. Rules 24-A and 24-B should be applied upto 18.10.2000.

Further, fuel would be admissible input for computation of reduction/refund upto 18.10.2000, where after HSD would be inadmissible.

This should be brought to the notice of all officers and staff working under you.

Excise & Taxation Officer (ST),
for Excise & Taxation Commissioner, Haryana

Endst. No. **1523** /ST-1, Chandigarh, dated the **21.08.2002**

A copy is forwarded to the following for information and necessary action:

- i) All Addl. Excise & Taxation Commissioners,
- ii) All Jt. Excise & Taxation Commissioners (Appeal), (Range), (R/I) & (I/E).
- iii) Joint Director (L)-I, II & III.
- iv) ETO (C) for uploading the same on departmental website under the heading 'circulars'.
- v) Excise Taxation Officer (ST), Asstt. Excise & Taxation Officer (ST) and Asstt. Excise & Taxation Officer (T)
- vi) President, Haryana Sales Tax Bar Association (Regd.), Priti Nagar, Opp. Eliot Club, Hisar, with ref. to Association's letter dated 20.05.2002.
- vii) ST-2 for inclusion in the annual sales tax circular.

Excise & Taxation Officer (ST),
for Excise & Taxation Commissioner, Haryana