

THE HARYANA VALUE ADDED TAX - NOTIFICATIONS

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Body

Notification No. 34/ST-1/H.A. 6/2003/S.59/2022.Dated 10th June, 2022

Whereas, the State Government is satisfied that circumstances exist which render it necessary to take immediate action in public interest; Now, therefore, in exercise of the powers conferred under sub-section (1) of section 59 read with the proviso to said sub-section of the Haryana Value Added Tax Act, 2003 (6 of 2003), the Governor of Haryana hereby makes the following amendment in the Schedule G appended to the said Act with effect from the 12th June 2022, namely:-

AMENDMENT

In the Haryana Value Added Tax Act, 2003 (6 of 2003), in the Schedule G, under columns 1, 2, 3 and 4, for serial numbers 4 and 5 and entries thereagainst. the following serial numbers entries thereagainst shall be substituted. namely:-

"4(a)	Country liquor	12% + surcharge @5%	When sold for the first time in the State by the distillery: Provided that no Input Tax Credit shall be admissible on sale of these goods.
(b)	Beer, RTB and Wine	12% + surcharge @5%	When sold for the first time in the State by the L-1B1, L-1-AB1, L-1W in case of beer and wine and L1-B1-A in case of RTB: Provided that no Input Tax Credit shall be admissible on sale of these goods.
(c)	Indian Made Foreign Liquor (IMFL)	12% + surcharge @5%	When sold for the first time in the State by L-1B and L-1AB: Provided that no Input Tax Credit shall be admissible on sale of these goods.
(d)	Imported Foreign Liquor (IFL) bottled in Origin (BIO)	3% + surcharge @5%	When sold by any dealer for the first time in the State and all sales by an L-1BF (Licensee) dealer except covered under entry 5: No Input Tax Credit shall be admissible to any dealer subsequent to L-1BF (Licensee) dealer on sale of these goods.
5	Liquor including Imported Foreign Liquor (bottled in Origin)	18% + @5% surcharge	When sold by bar, pub and club holding L-4/L-5 /L-10C/ L-10E/L-12C/L-12G/L-4A license: Provided that no Input Tax Credit shall be admissible to the dealers covered by this entry on purchase of liquor."

ANURAG RASTOGI

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