



INDIAN INDUSTRIES ASSOCIATION

AN APEX BODY OF MICRO, SMALL & MEDIUM ENTERPRISES

(IN THE SERVICE OF MSME SINCE 1985)

IIA Members,

Dear ALL,

From December 2010, Sports Industry in UP (especially manufactures of Physical exercise and multi gym equipments) were facing the problem of uncertainty of applicability of VAT on different Sports Goods as classified at the Entry 51 of the Schedule-I(Exempted Commodities) of UP VAT Rate Schedule. Some officers of the commercial tax department were agree that Physical exercise and multi gym equipments are also covered in the entry while others were not.

IIA represented this issue before the Principal Secretary Commercial Tax, Commissioner Commercial Tax and Executive Director Udyog Bandhu to add EQUIPMENTS MEANT FOR PHYSICAL EXERCISE AND MULTI GYM EQUIPMENTS in the aforesaid entry to provide a more clear definition to Sports Goods.

Agreeing with the suggestions made by IIA, Commercial Tax Deptt, Govt of UP on October 10, 2012 issued a notification no KA.NI-2-1070/XI-9(1)/08-UP Act-5-2008-Order-(84)-2012 notifying the inclusion of PHYSICAL EXERCISER & FITNESS EQUIPEMENTS in the Entry 51 of the Schedule-I(Exempted Commodities) of UP VAT Rate Schedule.

Submitted for information of IIA members.

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