## GOVERNMENT OF INDIA FINANCE LOK SABHA

UNSTARRED QUESTION NO:5205 ANSWERED ON:26.04.2013 VAT ON COOKED FOOD Krishnaswamy Shri M.

## Will the Minister of FINANCE be pleased to state:

- (a) whether the Union Government has received any requests from some States to either completely scrap or reduce value added tax on cooked food and other consumer articles; and
- (b) if so, the details thereof, State/UT-wise and the action taken by the Union Government thereon?

## **Answer**

MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI NAMO NARAIN MEENA)

- (a) No, Sir.
- (b) VAT, being a tax on purchase or sale of goods within a States, is a State subject by virtue of Entry 54 of the State List of Seventh Schedule of the Constitution, Central Government cannot take any decision regarding waiver of VAT on cooked food and other consumer articles.