

ARE BIRDS, ANIMALS?

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Are Birds, Animals? Biology had always been a boring subject, but for the pretty teacher. When we used to read about birds and animals at school we never thought we would be coming back to those chapters after so many years, to find out 'are birds, animals', But, how does it matter whether a bird is a bird or an animal is an animal.

But, it does matter, when it comes to giving exemption from central excise. A central excise notification grants exemption if the water is fit for human or animal consumption, but what if the entire water is meant only for birds, say in a place like bird sanctuary etc.

In other words, the moot point is whether a bird is an animal, for the purpose of claiming exemption of central excise duty. I had the opportunity to go back to my basics (gleening through my daughters text books) to find out. After all revenue matters!!

The back ground to this is as follows : A query was raised recently in an interactive meeting with the Trade as to whether the central excise exemption would be available if the water project is meant for making the water fit for consumption by birds in a bird sanctuary.

There is a general exemption notification no. 6/2006-CE dated 11-3-2006 wherein at sl. No. 7, goods falling under chapter 84 or any other, meaning all goods, are exempted if they are required for setting up of water treatment plants, and also pipes needed for delivery of water from source to plant and storage facilities thereof. The extract of the notification is appended below:

The following goods, namely :-	
Chapter 84 or any other	(1) All items of machinery, including instruments, apparatus and appliances, auxiliary equipment and their components/ parts required for setting up of water treatment plants;
	(2) Pipes needed for delivery of water from its source to the plant and from there to the storage facility.
	<i>Explanation.</i> - For the purposes of this exemption, water treatment plants includes a plant for desalination, demineralization or purification

	of water or for carrying out any similar process or processes intended to make the water fit for <u>human or animal consumption</u> , but does not include a plant supplying water for industrial purposes.
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The explanation to the said serial no. categorically mentions that for the purpose of availing exemption, the entire water project should be intended to provide clean water fit for human or animal consumption.

Parallely, there is also a Customs General Exemption also under Notification No. 21/2002-Cus dated 1-3-2002 quoting the same explanation, as in the above mentioned Central Excise Notification. The Sl. No. 401 A of the general exemption notification is appended below:

401A.	98.01	Drinking Water Supply Projects for supply of water for human or animal consumption <i>Explanation.</i> - For the purposes of this exemption, Drinking Water Supply Project includes a plant for desalination, demineralization or purification of water or for carrying out any similar process or processes intended to make the water fit for <u>human or animal consumption</u> , but does not include a plant supplying water for industrial purposes.
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Presumably, if the entire water project is meant for providing supply of water exclusively for birds consumption say in a birds sanctuary, or a place specially for birds, then whether the exemption under the said notification available.

Yes, if we are able to prove that a parrot, a peacock, etc are animals for the purpose of the said notification(s), then the exemption would be available. Let us try to find out.

Carolus Linnaeus (1735 AD), known as the father of modern taxonomy, for the first time classified life into two kingdoms – vegetabilia (plants) and animalia (animals). In due course of time all forms of life were further classified into various ranks. The hierarchy of biological classification's eight major taxonomic ranks is as i.e. **life – domain – kingdom – phylum – class – order – family – genus**. A domain contains one or more kingdoms. Two of the very important kingdoms were plant kingdom and animal kingdom. The animal kingdom was further divided into the classes of Vermes, Insecta, Pisces, Amphibia, Aves, and Mammalia. The human being (homo sapiens), belong to the Mammalia class, and the birds belong to the Aves Class. To simply, animals would include fish, amphibians (like frog), mammals (human beings, blue whale etc), reptiles (turtles, lizards, snakes etc) and of course birds. In other words, for a layman, all the

birds and animals (including human beings) belong to the same kingdom, i.e. animal kingdom.

Going by the online Wikipedia, at <http://en.wikipedia.org/wiki/Bird>, birds are defined as ***Birds (class Aves)*** are winged, bipedal, endothermic (warm-blooded), **vertebrate animals** that lay eggs. There are around 10,000 living species, making them the most numerous tetrapod vertebrates.

To cite another reference from the said site, "Some birds, especially corvids and parrots, are among the most intelligent animal species".

Even though I am not an expert in biology (read taxonomy), what construes from the above that the Birds, are vertebrate animals i.e. having backbones and spinal cords, and also lay eggs. Since the birds belong to the animal kingdom, they can also be called as animals.

The classification of birds as animals can be borrowed from the textbooks of biology/taxonomy, to read the Central Excise exemption notification in a more harmonious way, the way we borrow definitions from other Acts for the immediate convenience, or to support a legal argument.

In view of above, it can be concluded that the words, 'animal' in the said notification(s) (supra), includes all the animals of animal kingdom including human beings, and birds of course. By referring to humans separately in the above notification(s), any interpretation over whether humans are animals or otherwise has been thankfully avoided thereof. Hence, my friends who wish to avail the exemption under said notification(s) can do so, even though the water they carry through their pipes is fit for birds consumption. Because, birds are after all, Animals!!.

Before parting ...

A thirsty bird is a thirsty animal of course.