

CTS-29/2008/126

Dated Dispur, the 2nd July, 2009

Sub: Clarification as to whether entry tax is leviable on 'ordinary plastic pouch'.

Extract of the Order

As per common parlance a laminate is a material constructed by uniting two or more layers of material together. Under the Assam Entry Tax Act, 2008 only flexible laminated plastic pouches are taxable, and the ordinary plastic pouch is not exigible under the Assam Entry Tax Act, 2008.

It is directed that the concerned Prescribed Authority may be approached for examination of the samples in individual cases along with related supporting evidence/documents and appropriate decision.

Sd/- Sanjay Lohiya
Commissioner of Taxes, Assam
Dispur, Guwahati-6