

Sub: Clarification in the matter of taxability of H.R. Coils under the Assam Entry Tax Act, 2008.

**Extract of the Order**

The entry 50 in the Schedule to the Assam Entry Tax Act, 2008 is “Plain and corrugated iron sheet whether hot rolled or cold rolled”. As per Bureau of Indian Standard (BIS) IS: 1956 (part-IV)-1975, the HR sheet is different from strip which is supplied in coil form. The HR coils are different from Plain and corrugated iron sheet whether hot or cold rolled. As the entry under the Assam Entry Tax Act Schedule is “Plain and Corrugated iron sheet whether hot or cold rolled” and whereas the goods in question i.e. HR coils is different from “plain and corrugated iron sheet, it is, therefore, clarified that if any dealer is importing HR coil, then he is not liable to pay entry tax on import of the said item.

Sd/- Sanjay Lohiya  
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