

GOVERNMENT OF ASSAM
OFFICE OF THE COMMISSIONER OF TAXES:::ASSAM:::GUWAHATI

NO. CTS-84/2007/141

Dated Dispur, the 7th August, 2009

Sub: Clarification as to whether tax is leviable on tea sold locally or sent on stock transfer after blending and packaging.

Extract of the Order

It is clarified that as per entry at Fourth Schedule tea is taxable @4% at the point of first sale within the State. If a dealer is selling tea purchased locally after blending and packaging, he is not liable to pay tax, if the tea is purchased from registered dealers.

Sd/- Sanjay Lohiya
Commissioner of Taxes, Assam
Guwahati