

GOVERNMENT OF ASSAM
OFFICE OF THE COMMISSIONER OF TAXES ::: ASSAM:::KAR BHAWAN
DISPUR, GUWAHATI

No. CTS-28/2008/104

Dated Guwahati the 7th September, 2009

Sub: Clarification on rate of tax on “Glucose” under AVAT Act, 2003.

EXTRACT OF THE ORDER

The entry at Sl. No. 80 of the second Schedule of the AVAT Act, 2003 read as “Processed and preserved vegetables and fruits including fruit jams, jelly, pickles, fruit squash, paste, fruits juice but excluding potato chips, banana chips and cooked preparation of the vegetables and fruits.” “Glucose” is not a fruit drink as it does not contain fruit content. Further it is found that in other States specific entry is made in the Schedule to make the item “Glucose” taxable @4% which is not so in case of Assam Value Added Tax Act, 2003. Thus it becomes evident that there is no entry at Second Schedule of the Assam Value Added Tax Act, 2003 which covers “Glucose”. Further the item is not covered in any of the First, Third & Fourth Schedule of the Assam Entry Tax Act, 2003.

Hence it is clarified that the item is covered under entry at Sl. No. 1 of the Fifth Schedule of the Assam Value Added Tax Act, 2003 and is taxable @12.5%.

Sd/- Sanjay Lohiya
Commissioner of Taxes, Assam
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