

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

ORDER

Dated Guwahati, the 29th December 2009.

NO.CTS-63/2005/194 : M/s. NCP Works, 97, G.T. Road, Bhadrakali, Hooghly, West Bengal filed an application under section 105 of the Assam Value Added Tax Act, 2003 seeking clarification of rate of tax on Sovolin Antiseptic Cream & Sovalin Emollients for the period 29-07-2005 to 31-10-2009. The application is found to be in order, hence admitted.

Dr. A. K. Saraf, Sr. Advocate & Smti Nitu Hawelia, Advocate appeared on behalf of the petitioner and placed their submission. They have also submitted the copies of "Certificate of Renewal License to manufacture for sale of Ayurvedic/Siddha or unani drugs" under the Drugs & Cosmetics Rules, 1945 and also samples of the products. They submitted that the items squarely cover under entry at Sl. No. 21 of the Fourth Schedule attached to Assam Value Added Tax Act, 2003 for the period 29-07-2005 to 31-10-2009.

Perused the submission and the documents produced. From the sample, it is found that the item is meant to be antiseptic cream and not a cosmetic or toiletry preparation. The products are manufactured under the drugs license. Hence it is clarified that the items shall cover under entry at Sl. No. 21 of the Fourth Schedule of the Assam Value Added Tax Act, 2003 for the period 29-07-2005 to 31-10-2009

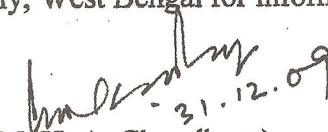
Sd/-Sanjay Lohiya,
Commissioner of Taxes, Assam,
Dispur, Guwahati-6.

Dated Dispur the 31st December /2009.

Memo No. CTS-63/2005/194 -A

Copy to:-

1. The Principal Secretary to the Govt. of Assam, Finance Department, Dispur, Guwahati - 6 for favour of kind information of the Government.
2. The Addl. Commissioner of Taxes/Joint Commissioners of Taxes (All) for information.
3. The Deputy Commissioner of Taxes (All) for information.
4. The Assistant Commissioners of Taxes/Superintendents of Taxes (All) for information.
5. M/s. NCP Works, 97, G.T. Road, Bhadrakali, Hooghly, West Bengal for information.


(M. H. A. Choudhury),
Addl. Commissioner of Taxes, Assam,
Dispur, Guwahati-6.
