

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

ORDER

Dated Guwahati the 4th March, 2010.

No. CTS- 21/2005/113 : Superintendent of Taxes, Jorhat has sought clarification as to whether circular (round) shaped pieces of Aluminium with different diameter brought into the State as raw materials by M/s. Eastern Aluminium Industries, Marioni Road, Cinnamora, Jorhat for use in manufacture is taxable under the Assam Entry Tax Act,2008.

The dealer concerned was heard.

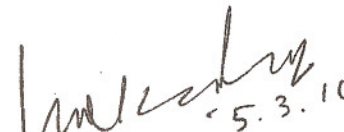
It appears that the dealer is importing round shaped pieces of Aluminium. The entry at Sl. No. 34 of the Schedule appended to the Assam Entry Tax Act,2008 reads as "Aluminium plain sheet". The item brought into the state by the dealer is nothing but Aluminium plain sheet" cut into round shape. As such the item does not lose its identify as such and remain aluminium plain sheet. Therefore it is clarified that the item is taxable under Sl. No. 34 of the Schedule to the Assam Entry Tax Act,2008.

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

Memo No CTS- 21/2005/113 - A
Copy to :-

Dated Dispur, the 6th March,2010.

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. M/s. Eastern Aluminium Industries, Marioni Road. Cinamora, Jorhat, Guwahati-1 for information.


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