

No. CTS-58/2005/199

Dated Guwahati, the 19th September,2006

Sub : Clarification on rate of tax on “briquette”

Extract of the order

The product is manufactured by using bamboo waste, paddy husk and shoff and used as fuel. It is submitted that the product should come under fire-wood. The matter has been verified and found that in common parlance the item does not come under the item “fire-wood” and hence does not cover by entry at Sl. 14 of the First Schedule appended to the AVAT Act,2003.

It is held that the item “briquette” shall be taxable @ 12.5% as per entry at Sl. 2 of the Fifth Schedule.

Sd/- (U. C. Sarmah)
Addl. Commr. of Taxes, Assam
Guwahati-6
