

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

ORDER

Dated Guwahati the 05 May, 2010.

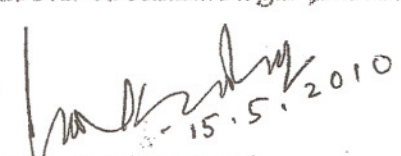
No. CTS-6/2009/201: A clarification was issued vide order No. CTS-6/2009/131 dtd. 01.02.2010 wherein it was clarified that PMMA Intraocular lenses, ACRYSOF single-piece Intraocular lenses, ACRYSOF Multipiece lenses and ACRYSOF RESTOR Intraocular lenses are taxable @ 12.5% as per entry at Sl. No.1 of the Fifth Schedule of the Assam Value Added Tax Act, 2003 before 31.10.2009 and @ 5% as per entry at Sl. No.105 of the Part-A of Second Schedule from 31.10.2009. Subsequently petitioner filed a review petition dtd. 20.02.2010. On perusal of the review petition it was found the Ministry of Health and Family Welfare, Govt. of India has vide Gazette of India Notification No. S.O.1468(E) dtd. 06.10.2005 notified inter-ocular lenses as drugs under sub-clause (IV) of clause (b) of Section 3 of Drugs and Cosmetics Act, 1940.

In view of the above findings it is found that intraocular lenses should be taxable as "Drugs and Medicines". Therefore the earlier clarification issued vide order No. CTS-6/2009/131 dtd. 01.02.2010 is hereby withdrawn and it is clarified that above mentioned four items come under Entry 21 of Fourth Schedule and hence shall be taxable @ 4% on MRP upto 30.10.2009 and @ 5% as per entry at Sl. No. 105 of the Part-A of Second Schedule of the Assam Value Added Tax Act, 2003 from 31.10.2009. This clarification is issued on receipt of Government approval vide letter No. FTX.32/2010/6 of 30.04.2010.

Sd/-Sanjay Lohiya,
Commissioner of Taxes, Assam,
Dispur, Guwahati-6.
Dated Dispur, the 15th May, 2010.

Memo No. CTS-6/2009/201-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.
6. The Addl. Commissioner of Taxes/Joint Commissioners of Taxes (All) for information.
7. The Deputy Commissioner of Taxes (All) for information.
8. The Assistant Commissioners of Taxes/Superintendents of Taxes (All) for information.
9. M/s. Parekh Integrated Services Pvt. Ltd. House No. 48 Anand Nagar, Six Mile, Khanapara, Guwahati -22 for information.


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