

GOVERNMENT OF ASSAM
OFFICE OF THE COMMISSIONER OF TAXES:::ASSAM:::GUWAHATI.

ORDER

Dated Dispur, the 15th June, 2010.

No. CTS-69/2006/68: M/s. Bengal Playing Marble Manufacturing Co. Ltd., 10-A, Dabgram Industrial Growth Centre, Fulbari, Post Office- Satellite Township, Jalpaiguri, West Bengal-734015 has filed an application under section 105 of the Assam Value Added Tax Act, 2003 seeking clarification of rate of tax on the following items.

(i) Sports goods, (ii) Furnace oil, (iii) Scrap glass and (iv) HDPE bags.

Shri Madhu Sudan Prasad, Manager appeared on behalf of the petitioner and placed his submission. Perused Schedules of the Assam Value Added Tax Act, 2003. As per the Schedules, the rates of tax shall as below.

Sl. No.	Name of items	Entry in the Schedule	Rates of tax
1	Sports goods (excluding foot ball, volley ball, which are exempted)	102 of Part-A of Second Schedule	5%
2	Furnace oil	26 of Fourth Schedule	4%
3	Scrap glass	1 of Fifth Schedule	13.5%
4	HDPE bags	155 of Part-C of Second Schedule	5%

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

Memo No. CTS-69/2006/68-A
Copy to:-

Dated Dispur, the 16th June, 2010

1. The Principal Secretary to the Government of Assam, Finance (Taxation) Department, Dispur, Guwahati-6 for favour of kind information of the Government.
2. The Addl. Commissioners of Taxes/Joint Commissioners of Taxes (All) for information.
3. The Deputy Commissioners of Taxes (All) for information.
4. The Assistant Commissioners of Taxes/Superintendents of Taxes (All) for information.
5. M/s. Bengal Playing Marble Manufacturing Co. Ltd., 10-A, Dabgram Industrial Growth Centre, Fulbari, Post Office- Satellite Township, Jalpaiguri, West Bengal-734015 for information.

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