

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

Dated Dispur the 17<sup>th</sup> July, 2010.

No.CTS-56/2005/221 : M/s.Pragati Fabricators, Kathabari, Gorchuk, Guwahati filed an application under section 105 of the Assam Value Added Tax Act, 2003 seeking clarification on the rate of tax on the following items -----

- 1) Steel Almirah
- 2) Jack
- 3) Panel Board
- 4) Transmission Tower
- 5) Form Box

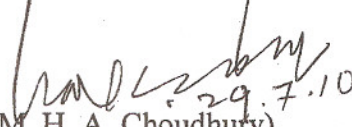
Shri M. Choudhury, Advocate appeared on behalf of the petitioner. He placed his submission and explained the items. He also submitted diagrams of the items. He submitted that the raw materials used for manufacturing the items are taxable @ 4%.

Perused his submission and items are examined. It appears that the finished items are different from its raw material and they are specific items. Further such items are not mentioned in any entries of First, Second, Third and Fourth Schedules of the Assam Value Added Tax Act, 2003. As such all five items mentioned above shall come under entry at Sl. No.1 of the Fifth Schedule and shall be taxable @ 13.5%.

Sd/-(Sanjay Lohiya),  
Commissioner of Taxes, Assam,  
Dispur, Guwahati-6.  
Dated Dispur, the 30<sup>th</sup> July, 2010.

Memo No.CTS-56/2005/221 -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. Pragati Fabricators, Kathabari, Gorchuk, Guwahati for information.

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

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