

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

ORDER

Dated Guwahati the 20th Dec., 2010.

No. CTS-56/2005/235 : M/s. Vijay Trading, Kahilipara Road, Near Ganesh Mandir, Guwahati-6 filed an application under section 105 of the Assam Value Added Tax Act, 2003 seeking clarification on rate of tax on "Cakejel".

Shri Jayanta Saha, Sales Tax Practitioner appeared on behalf of the petitioner and placed his submission. He submitted that Cakejel which is a product of vegetable edible oil attracts tax @ 5% as oil product under entry at Sl. No. 24 of the Second Schedule. He also produced sample of the item.

Perused the submission and the product is examined. The name of the product is "Tower Cake Improver-Rich Cake Gel". Its ingredients are permitted emulsifier (vegetable origin). Emulsifiers (INS 471,477) Humectants (INS 1520,422). It is found that the product is not vegetable edible oil in common parlance. Further the petitioner himself contended that the item is a product of vegetable edible oil and as such it is not vegetable edible oil.

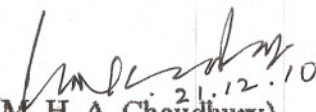
It is, therefore, clarified that "Cakejel" does not come under the entry at Sl. No. 24 of Part-A of the Second Schedule. As the item is not mentioned in any entry at First, Second, Third & Fourth Schedule, the item shall be covered under entry at serial No.1 of the Fifth Schedule and Taxable @ 13.5%.

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

Memo No.CTS-56/2005/235 -A
Copy to :-

Dated Dispur, the 21th Dec., 2010.

1. The Principal Secretary to the Govt. of Assam, Finance Department, Dispur, Guwahati - 6 for favour of kind information of the Government.
102. The Addl. Commissioner of Taxes/Joint Commissioners of Taxes (All) for information.
113. The Deputy Commissioner of Taxes (All) for information.
124. The Assistant Commissioners of Taxes/Superintendents of Taxes (All) for information.
136. M/s. Vijay Trading, Kahilipara Road, Near Gonesh Mandir, Guwahati-6 for information.


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