

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

ORDER

Dated Guwahati the 4th February, 2011

No. CTS-50/2005/202 : M/s. Sumitomo Chemical India Pvt. Ltd., MRD Road, Chandmari, Guwahati filed an application under Section 105 of the Assam Value Added Tax Act, 2003 seeking clarification as to whether Olyset Net (insecticide incorporated mosquito net) is exempted or taxable under the Assam Value Added Tax Act, 2003.

Shri N.R. Purohit, Advocate appeared on behalf of the petitioner and placed his submission. He submitted that mosquito net is exempted from payment of tax under the Assam Value Added Tax Act, 2003 as per entry at Sl. No. 64 of First Schedule. Olyset net is also a mosquito net which is medicated and protects people from mosquito. Therefore the item is covered by entry at Sl. No. 64 of the First Schedule. He also placed a sample of the item.

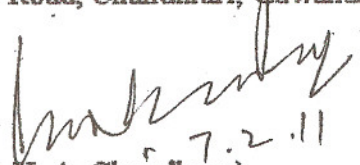
Perused the submission and sample is examined. It is found that the item is nothing but mosquito net and it contains permethrin to protect people from mosquito bite. As such the item shall be covered under entry at Sl. No. 64 of the First Schedule and exempted under the Assam Value Added Tax Act, 2003.

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

Memo No. CTS-50/2005/202 -A
Copy to :-

Dated Dispur, the 8th February, 2011.

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. Sumitomo Chemical India Pvt. Ltd., MRD Road, Chandmari, Guwahati for information.


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