

No. CTS-16/2005/490

Dated Guwahati, the 21<sup>st</sup> September, 2006.

Sub : Clarification :-  
(1) Whether coconut is a fresh fruit.  
(2) Whether tender coconut also covers all coconuts.

**Extract of the order**

It is found that in the case of Thillai Chidambara Nadar Vrs. Additional Appellate Assistant commissioner, Madurai (1985) 60 STC 80: 1985 UPTC 1141 it was decided that coconut with or without husk is neither “fresh fruit” nor “vegetable”. Secondly, the coconut in common parlance does not come under tender green coconut.

In view of above, it is held that “coconut “ is neither “ fresh fruit” and hence does not come under entry at Sl. 18 of the First Schedule nor comes under purview of “ Tender Green Coconut “ and hence does not come under entry at Sl. 31 of the First Schedule appended to Assam Value Added Tax Act/03. Therefore in our view it shall be taxable @ 12.5% under entry at Sl. 2 of the Fifth Schedule.

Sd/- ( U. C. Sarmah )  
Addl. Commr. of Taxes, Assam  
Guwahati-6

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