

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

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ORDER

Dated Guwahati, the 08<sup>th</sup> July, 2011.

NO.CTS-77/2007/345 :The Managing Director, Assam Electricity Grid Corporation Ltd., Guwahati-1 has filed an application under Section 105 of the Assam Value Added Tax Act, 2003 Seeking clarification on the rate of tax on AAA conductors. The application is found in order, hence admitted. Shri Narendra Bora, AGM (F & A) appeared on 27.06.2011 and made averments claiming that the item is covered by entry at Sl No.26 of the Second Schedule Part-A of the Assam Value Added Tax Act, 2003. He also filed supplementary grounds on 02.07.2011 pleading inter alia that the items can also be alternatively classified under entry at Sl. No.37 of Second Schedule Part-A of the Act.

However, it appears that a clarification under Section 105 of the Act has already been issued vide this office order No. CTS-16/2005/477 dated 05.01.2006 wherein it was held that the applicable rate of tax on the item under dispute was 12.5% as per entry at Sl No.1 of Fifth Schedule appended to the Act. Later on, a new entry at Sl. No.97 of Second Schedule Part-A of the Act with description "AAA conductors" was inserted w.e.f 04.02.2008 with rate of tax at 4% which was further enhanced to 5% w.e.f. 31.10.2009.

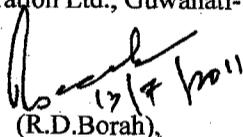
Therefore, the applicable rate of tax on AAA conductors is 12.5% upto 03.02.2008 as per entry at Sl. No.1 of Fifth Schedule of the Act. The items, however, attracts tax as per applicable rate on goods enumerated in Second Schedule Part-A w.e.f 04.02.2008 as per entry at Sl.No. 97 of it.

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

Dated Dispur, the 13<sup>th</sup> July, 2011.

Memo NO.CTS-77/2007/345- 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. The Managing Director, Assam Electricity Grid Corporation Ltd., Guwahati-1 for information.

  
(R.D. Borah),  
Joint Commissioner of Taxes, Assam,  
Dispur, Guwahati-6.

  
13/7/2011