

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

ORDER

Dated Guwahati, the 9th August, 2011.

NO.CTS-63/2005/ 224 M/s Jay Shree Ram Industries, J.F.Mansion, 2nd Floor, S.R.C.B.Road, Fancy bazar, Guwahati-1 filed an application under Section 105 of the Assam Value Added Tax Act, 2003 seeking clarification on rate of tax on Agro Shade Net HDPE Knitted Fabric. The application is found to be in order, hence admitted.

Shri Sanjay Kumar Sureka, Advocate appeared on behalf of the petitioner. He also submitted sample of the product and averred that it is a net knitted with HDPE fabric. The examination of brochures supplied by the petitioner reveals that the product is capable of being used as shading for plants and nurseries, covers for swimming pool, green house nets, as tennis court fencing, vehicle shade etc. The petitioner also expressed an mere opinion that the product can be classified under entry Sl.No. 1 or Sl.No.88 of Second Schedule, Part -A, of the Act but did not make any affirmative assertion as to any entry of Schedules to which the product can be related.

On the other hand, examination reveals that entry No.1 of Second Schedule Part-A covers agricultural implements not operated manually. The product in question can not be classified under the said entry. As regard entry No.88 of Second Schedule Part-A, it covers textile made -ups i.e. fabric that has undergone a stitching process. The product is also not identifiable with textile made up in any view of the matter.

Hence the applicable rate of tax on shade net is 13.5% as per entry Sl.No.1 of Fifth Schedule of the Act as it is not classifiable under any entry of the First, Second, Third and Fourth Schedule.

Sd/-(Dr.J.B.Ekka),
Commissioner of Taxes, Assam,
Dispur, Guwahati-6.

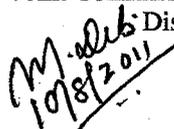
Memo NO. CTS-63/2005/224 - A
Copy to :-

Dated Dispur, the 10th August, 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 Jay Shree Ram Industries, J.F.Mansion, 2nd Floor, S.R.C.B.Road, Fancy bazar, Guwahati-1 for information.


(R.D.Borah),

Joint Commissioner of Taxes, Assam,
Dispur, Guwahati-6.


10/8/2011