

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

ORDER

Dated Dispur, the 27<sup>th</sup> February, 2012

No. CTS-69/2006/88 : M/s Abhi Food Products, Main Road, Bishnupur, Guwahati has filed an application in Form-76 of the Assam Value Added Tax Rules, 2005 and sought clarification under Section 105 of the Assam Value Added Tax Act, 2003 read with rule 56 of the Assam Value Added Tax Rules, 2005 along with the required application fee. The application is examined and found in order. Hence admitted.

Mr. R. Jain, appeared on behalf of M/s Abhi food Products, Main Road, Bishnupur, Guwahati and sought clarification whether the item Makhana (Nakuldana), Misri comes under the item sugar and therefore exempted under Assam Value Added Tax Act, 2003.

The submission of the petitioner is that sugar is exempted from tax under Assam Value Added Tax Act vide entry 36 of first schedule of the said Act. He submitted that the Hon'ble Supreme Court of India in the case of State of Gujrat Vrs. Sankarwalla Brother's 19-STC 24/(SC) held that sugar as defined in the entry of Central Excise & Sale Act, 1994 is intended to include within the ambit of all forms of sugar (i.e.) sugar of any shape and texture, colour and density and by whatever name it is called.

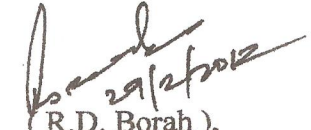
The submission of the petitioner was examined and it was found that in various legal Judgements, Misri, Nakuldana, Batacha etc. were held to be sugar and in absence of any separate entry for these items, indicate that the legislature intends to treat them to be sugar. In view of the above, it is held that Makhana, Nakuldana and Misri are nothing but sugar and is exempted under Assam Value Added Tax Act, 2003.


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

Memo No. CTS-69/2006/88-A

Dated Dispur, the 29 February, 2012.

- Copy to :
1. The Principal Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information of the Government.
  2. The Addl. Commissioners of Taxes/Joint Commissioners of Taxes(All) for information.
  3. The Deputy Commissioner of Taxes (All) for information.
  4. The Assistant Commissioner of Taxes, Superintendent of Taxes(all) for information.
  - 5 M/s Abhi Food Products,,Main Road, Bishnupur, Guwahati, for information.

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

  
M.D. Das  
29/2/2012