

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

ORDER

Dated Dispur, the 9th June, 2012.

No. CTS-43/2011/66 : M/s Himalayan Distillery Pvt. Ltd, 4A Dihand Arcade, ABC Crossing, G.S. Road, Guwahati-5 has filed an application as per provision of section 105 under the Assam Value Added Tax Act, 2003 read with section 9 of the Assam Entry Tax Act, 2008 seeking clarification as to whether Malt Spirit and Matured Malt Spirit are taxable under the Assam Entry Tax Act, 2008.

Atul Chandra Kalita, Manager- Accounts of the firm appeared and filed submission. He submitted that Malt Spirit and Matured Malt Spirit are not mentioned in the Schedule appended to the Assam Entry Tax Act, 2008, only Extra Neutral Alcohol (ENA) is mentioned in the said Schedule. Perused the submission and entries of the Schedule appended to the Assam Entry Tax Act, 2008 is examined.

In common parlance, Malt Spirit/Matured Malt Spirit and ENA are regarded as two different and distinct products. Further in the Schedule, only ENA is mentioned, hence it is clarified that Malt Spirit/Matured Malt Spirit shall not come under the heading of ENA under the Assam Entry Tax Act, 2008.


Sd/-(Dr. J.B. Ekka, I.A.S.)
Commissioner of Taxes, Assam,
Guwahati.

Memo No. CTS-43/2011/66-A

Dated Dispur, the 10th June, 2012.

Copy to:-

1. The Principal Secretary to the Government of Assam, Finance Department, Dispur for favour of kind information.
2. The Addl. Commissioners of Taxes/Joint Commissioners of Taxes (All), Head Office for information.
3. The Deputy Commissioners of Taxes, Zones (All) for information.
4. The Assistant Commissioners of Taxes/Superintendents of Taxes (All) for information and necessary action.
5. The Assistant Commissioner of Taxes, Silchar Unit, Silchar for information and necessary action.
6. M/s Himalayan Distillery Pvt. Ltd, 4A Dihand Arcade, ABC Crossing, G.S. Road, Guwahati-5 for information.


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


9/7/2012