

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

ORDER

Dated Dispur, the 21st August, 2012.

No. CTS-63/2005/30 : M/s North East Glass Industries, Aparna Plaza, S.C. Road, Athgaon, Guwahati filed an application under Section 105 of the Assam Value Added Tax Act, 2003 seeking clarification on the rate of tax of the following items :

1. Glass bottles, jars, etc. as packing material.
2. Glass scrap as raw material.
3. Glass tumblers like cup, etc.
4. Kerosene lamp glass chimney.
5. Kerosene lamp glass container base (pot).

Shri Binit Todi. C.A. appeared on behalf of the petitioner and filed his submission. He submitted that –

1. As per item at Sl. No.165 of part C of Second Schedule the glass bottles, jar, etc as packing material should be taxable at 5%.
2. As per item at Sl. No. 118 of part C of Second Schedule glass scrap is taxable at 5%.
3. As per item at Sl. No. 165 of part C of Second Schedule the glass tumblers like, cup etc. are taxable at 5%.
4. Kerosene lamp glass chimney would be covered under Sl. No. 59 of First Schedule & hence exempted.
5. Kerosene lamp glass container base would be covered under Sl. No. 59 of First Schedule & hence exempted.

Perused the submission and entries of Assam Value Added Tax at Schedules are examined.

Clarification is issued as under :

1. Glass bottle, jars, etc. as packing material shall be covered under Part-C of Second Schedule as per entry at Sl. No. 165 and hence taxable @5%.
2. Glass scrap is taxable @5% as per entry at Sl. 118 of Part-C of Second Schedule to the Assam Value Added Tax Act, 2003.

3. Glass tumblers like cup, etc are not mentioned in First, Second, Third and Fourth Schedule of the Assam Value Added Tax Act, 2003. Hence, it shall be taxable @13.5% as per entry at Sl. No. 1 of the Fifth Schedule to the Assam Value Added Tax Act, 2003.
4. & 5. Kerosene lamp glass chimney and Kerosene lamp glass container base (pot) are parts of kerosene lamp. Under Assam Value Added Tax Act, 2003 Kerosene lamp is exempted as per entry at Sl. No. 59 of the First schedule. Such Kerosene Lamp is the finished product whereas Kerosene Lamp glass chimney and Kerosene Lamp glass container base (pot) are parts of Kerosene Lamp. Hence both items shall not be covered under said entry nor these are mentioned in First, Second, Third and Fourth Schedule of the Assam Value Added Tax Act, 2003. Hence both the items shall be taxable @13.5% as per entry at Sl. No. 1 of the Fifth Schedule of the Assam Value Added Tax Act, 2003.

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

Memo No. CTS-63/2005/30-A

Dated Dispur, the 22 August, 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 North East Glass Industries, Aparna Plaza, S.C. Road, Athgaon, Guwahati for information.

(R.D. Borah),

Joint Commissioner of Taxes, Assam,
Guwahati-6.