

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

ORDER

Dated Dispur, the 15th June, 2013.

No. CTS-55/2012/202: M/s The Assam Co-operative Jute Mills (Pvt.) Limited, Silghat, Nagaon, Assam has filed an application as per provision of section 105 under the Assam Value Added Tax Act, 2003 seeking clarification on the rate of tax on sutli, jute bags and gunny bags made from jute.

Manisha Boruah, authorized representative of the petitioner appeared and filed submission. She submitted that the item sutli is taxable as per entry at serial number 155 of Part-C of Second Schedule and gunny bags and jute bags are taxable as per entry at serial number 164 of Part-C of Second Schedule.

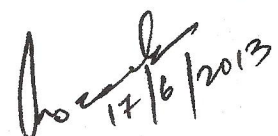
Perused the submission and entries at the Assam Value Added Tax Act, 2003 is examined. The submission of the petitioner appears to be in order. Hence it is clarified that sutli is taxable as per entry at serial number 155 of Part-C of Second Schedule with effect from 09.08.05 and gunny bags and jute bags are taxable as per entry at serial number 164 of Part-C of Second Schedule with effect from 01.05.05.


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

Memo No. CTS-55/2012/202-A
Copy to:-

Dated Dispur, the 18th June, 2013.

1. The Commissioner & Secretary to the Government of Assam, Finance (Taxation) 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, (All) for information.
4. The Assistant Commissioners of Taxes/Superintendents of Taxes (All) for information and necessary action.
5. M/s The Assam Co-operative Jute Mills (Pvt.) Limited, Silghat, Nagaon, Assam for information.


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


17/6/2013