

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

ORDER

Dated Dispur, the 18th September, 2013.

No. CTS-63/2005/239: M/s Aristo Industries, Borguri Industries Estate, Borguri, Tinsukia, 786126 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 elastic tape under the Assam Value Added Tax Act, 2003.

Shri Bharat Bhusan Pandey, Authorized Representative appeared on behalf of the petitioner and filed submission. He submitted that the item elastic tape is exempted in other states. He also submitted a copy of West Bengal VAT Schedule wherein elastic fabric tape is exempted as per entry at serial number 12A of Schedule A. He submitted that the item is also exempted under the Assam value Added Tax Act, 2003 as per entry at serial number 37 of First Schedule.

Perused the submission and entries of Schedule under Assam Value Added Tax Act, 2003 as well as the West Bengal Value Added Tax Act. It is found that the item elastic fabric tape is exempted specifically under West Bengal VAT Schedule as per entry at serial number 12A. However under Assam Value Added Tax act, 2003 in First Schedule, there is no such entry. The entry pointed out by the petitioner is regarding textile fabric. But elastic tape is not textile fabric. As such it is clarified that the item elastic tape is taxable as per entry at serial number 1 of Fifth Schedule to the Assam Value Added Tax Act, 2003 and taxable @ 14.5%.

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

Memo No. CTS-63/2005/239-A
Copy to:-

Dated Dispur, the 25th September, 2013.

1. The Additional Chief 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 Aristo Industries, Borguri Industries Estate, Borguri, Tinsukia, 786126 for information.

(Mrs. R.D. Borah),

Addl. Commissioner of Taxes, Assam,
Guwahati.

MRS
25/9/13.