

No. CTS-33/2005/147

Dated Dispur, the 10th December, 2007.

Sub : Rate of tax on Soya nugget commonly known as 'Soya bari' under the Assam Value Added Tax Act, 2003.

Extract of the order

If we go by common parlance, the Soya nugget commonly known as 'Soya bari' is not a vegetable in dried form. Also, it is not manufactured directly from vegetable. It is produced from De-oiled cake of Soya bean, cereal products such as suji, rice, soda etc. It is an item of food manufactured from different ingredients. So it is not a dried vegetable from the point of common parlance as well as composition.

Hence Soya nugget commonly known as 'Soya bari' is not a specified item in any of the Schedules of Assam Value Added Tax Act. Hence, it is taxable @ 12.5% under sl. 1 of the Fifth Schedule.

Sd/-(Sanjay Lohiya)
Commissioner of Taxes, Assam,
Dispur, Guwahati-6.