

Sub: Clarification on rate of tax on buckets, buckets with lids, drums with lids and round tubs.

Extract of the Order

It is clarified that-

- 1) Bucket & Bucket with lids are mainly used for using, storing water in the bathroom. The entry at Sl. 155 of Part 'C' of the Second Schedule contains article for the conveyance or packing goods, of plastic bucket in common use is not used for conveyance. It is mainly used in bathroom. In common parlance when we think of packing of goods, bucket does not come to our mind as container. Its main use in bathroom and it is not used as industrial input, which are contained in Part-C of the Second Schedule.
- 2) Drums with lids are used for storing item are rarely it is used for conveyance. The entry at Sl.155 contains article for the conveyance or packing of goods. Therefore in common parlance drums do not come under the purview of article for conveyances and packing of goods.

In view of the above position the bucket, bucket with lids, drum with lids and round tubs do not come under entry at Sl. 155 of the Part-C of the Second Schedule, hence not taxable@4%, but taxable @12.5% being covered by entry at Sl.1 of the Fifth Schedule of the Assam Value Added Tax Act'2003.

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