

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

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ORDER


Dated Dispur the 30<sup>th</sup> October/2015.

No.CTS-62/2015/80 : M/s Acer India Pvt. Ltd., G.S. Road, Chirstian Basti, Guwahati-5 has filed an application under section 105 of the Assam Value Added Tax Act, 2003 seeking clarification on rate of tax on sales of laptops adapter (battery charger). The application is found to be in order and is, therefore, admitted.

Shri Om Prakash Agarwalla, C.A. and Authorized Representative appeared on behalf of the petitioner and made his averments. He submitted that computer systems and peripherals, their parts and accessories are covered by second Schedule PART -B of the Assam Value Added Tax Act, 2003 and hence, the applicable rate of tax thereon is 5%.

Perused the submission and examined the entry at Sl. No.3 and Sl. No.4 of second Schedule PART-B. The entries read as under.


“ 3. Computer systems and peripherals, electronic diaries.” and “4. Parts and Accessories of items listed in serial number 1, 2 and 3 of this part”. The item laptop adapter (battery charger) is understood in common or commercial parlance as a peripheral or an accessory of a laptop computer whether sold along with a laptop set or as a separate individual item. Hence, the applicable rate of tax thereon is 5% under second Schedule of the Assam Value Added Tax Act, 2003.

  
(Anurag Goel)  
Commissioner of Taxes, Assam,  
Dispur, Guwahati-6.

Memo No.CTS-62/2015/80-A  
Copy to:-

Dated Dispur, the..02<sup>nd</sup> November, 2015.

1. The Principal Secretary to the Government of Assam, Finance Department, Dispur for favour of kind information.
2. The Additional Commissioners of Taxes/ Joint Commissioners of Taxes (All), Head Office for information.
3. The Deputy Commissioner of Taxes , (All) for information.
4. The Assistant Commissioner of Taxes, (All) for information.
5. M/s Acer India Pvt. Ltd., G.S. Road, Chirstian Basti, Guwahati-5 for information.

  
(A Choudhury)  
Joint Commissioner of Taxes, Assam,  
Dispur, Guwahati-6.  
