

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

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ORDER

Dated Dispur, the 30<sup>th</sup> November, 2015.

No.CTS-83/2015/25 : M/s Eco Fuel Industries, Sonapur, Kamrup has filed an application under section 105 of the Assam Value Added Tax Act, 2003 seeking clarification on the applicable rate of vat on the item 'biomass briquettes. The application is found in order and is therefore, admitted for adjudication. Shri Ajay Chanda, Tax Consultant and Authorized Representative appeared and made averments on behalf of the applicant on 28.10.2015, the date fixed for hearing. Perused the submission and examined the relevant provision of the Assam Value Added Tax Act, 2003 for determination of the quarry.

The petitioner has although taken a stand that the item is taxable @5% under the Assam Value Added Tax Act, 2003, he has conspicuously failed to point out any enumerated entry of the taxing schedule contained in the same act in support of his averment. The narrative advance by him comprises description of the manufacturing process of the item and extract of taxing schedule of some other States with specific enumeration of the item either under 4% taxable list or under 5% taxable list. However, since as per constitution of India, each state of the Union is free to impose tax on sale or purchase of goods according to its own consideration, the applicable rates of tax on the item in other states do not have any bearing for determination of the present reference. Perusal of the various entries incorporated in different taxing schedule of the Assam Value Added Tax Act, 2003 reveals that the item in question is not classifiable under any enumeration of First, Second, Third and Fourth Schedule of the same Act. It is also found that this Commissionerate has issued a clarification vide No.CTS-58/2005/199 dtd.19.9.2006 holding that the item "briquettes" processed by using ingredients like bamboo waste, paddy husk and staff is covered by entry Sl. No. 1 of the fifth schedule of the Assam Value Added Tax Act, 2003. In absence of any material alternation in the applicable provisions of the Assam Value Added Tax Act, 2003 since then, it is hereby classified that the item 'biomass briquettes' attracts tax at the rate of 14.5% as per entry Sl. No. 1 of the fifth schedule contained in the Assam Value Added Tax Act, 2003.

Sd/-Anurag Goel  
Commissioner of Taxes, Assam  
Guwahati.

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Memo No.CTS-83/2015/25-A

Dated Dispur, the 3<sup>rd</sup> th December, 2015.

Copy to:-

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 Eco Fuel Industries, Ajoy Chanda, House No.14, Barsapara, Bye Lane No.4, Guwahati-781018 for information.

(A Choudhury)

Joint Commissioner of Taxes, Assam,  
Dispur, Guwahati-6.

*M/S*  
*01/12/15*