

Sub: Clarification as to whether Silico Manganese Spring Steel Rod of Grade 55 Si 7 of the IS 3195-1992 shall be covered under the specified goods of Assam Entry Tax Act, 2008

Extract of the Order

The Silico Manganese Spring Steel Rod of Grade 55 Si 7 does not come under Mild Steel Rod, which is taxable under the Assam Entry Tax Act, 2008 but, it is regarded as High Carbon Steel. As per entry at Sl. 54 (a) of the Schedule appended to Assam Entry Tax Act, 2008, Mild Steel Rod and round is taxable @4% under the Act. As per IS: 1956 (Part-I) – 1976 Glossary of Terms relating to Iron & Steel published by Bureau of Indian Standard, MS (Mild Steel) is defined under heading 2.279: “Mild Steel-Carbon Steel containing generally less than 0.30 percent carbon.”

The constituents of 55 Si 7 Grade Steel under IS 3195-1992 is

1. Carbon - 0.50% to 0.60%
2. Silicon - 1.50% to 2.00%
3. Manganese - 0.80% to 1.00%
4. Sulphur (Max) - 0.30%
5. Phosphorous (Max) – 0.030%

From the above, it is clear that Carbon content in 55 Si7 Grade Steel, is much higher than that in Mild Steel, Hence both are different items and 55Si7 Grade Steel under IS 3195-1992 not being Mild Steel does not come under the purview of the Assam Entry Tax Act, 2008.

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