

GOVERNMENT OF ASSAM  
OFFICE OF THE COMMISSIONER OF TAXES::ASSAM::KAR BHAWAN  
DISPUR, GUWAHATI.

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ORDER

Dated Guwahati the 12<sup>th</sup> February, 2010.

No. CTS-69/2006/62 : M/s. Bhaskar IT solutions, Sarusajai, Garolia, Near Sarusajai Stadium, Guwahati-34 has filed an application under section 105 of the Assam Value Added Tax Act, 2003 seeking clarification as to whether "Barcode Printed Label" production is a manufacturing activity or not. The application is found to be in order, hence admitted.

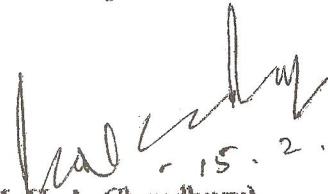
Shri S.K. Jajodia, Charter Accountant appeared on behalf of the petitioner. He explained the process of making "Barcode Printed Label". He also submitted the specimen of raw material used in the process and the specimen of finished product which are examined. It appears that the process consist of several stages and in the process jumbo rolls are transferred into "Bar Coded Labels". The raw materials and the finished products are two distinct commodities. As such the process is manufacturing process.

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

Memo No. CTS-69/2006/62 -A  
Copy to :-

Dated Dispur, the 15<sup>th</sup> February, 2010.

1. The Principal Secretary to the Govt. of Assam, Finance Department, Dispur, Guwahati - 6 for favour of kind information of the Government.
2. The Addl. Commissioner of Taxes/Joint Commissioners of Taxes (All) for information.
3. The Deputy Commissioner of Taxes (All) for information.
4. The Assistant Commissioners of Taxes/Superintendents of Taxes (All) for information.
5. M/s. Bhaskar IT solutions, Sarusajai, Garolia, Near Sarusajai Stadium, Guwahati-34 for information.

  
- 15. 2. 2010  
(M. H. A. Choudhury),  
Addl. Commissioner of Taxes, Assam,  
Dispur, Guwahati-6.

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