

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

ORDER

Dated Guwahati the 25th February, 2010.

No. CTS-28/2008/125 : M/s. Tripurari Steel, S.C. Road, Athgaon, Guwahati -781001 has filed an application under section 105 of the Assam Value Added tax Act, seeking clarification on rate of tax on block board and decorative Plywood(Veneer). The application is found to be in order, hence admitted.

Shri Gopal Kumar Agorwalla, Charter Accountant appeared on behalf of the petitioner and placed his submission. He submitted that block board and decorative plywood (Veneer) shall be covered under entry at SL. No.109 of part A of the Second Schedule. He also showed samples of plywood, block board and decorative plywood (veneer). A leaflet on block board is also submitted by him. He stated that decorative plywood (veneer) is much more costlier than normal plywood and has a layer of good quality veneer pasted on plywood.

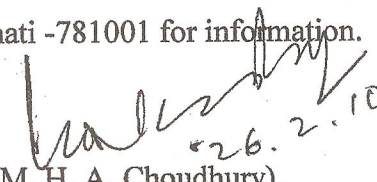
Perused the submission. The entry at Sl. No. 109 of part- A of the Second schedule is also examined. The entry reads as "Plywood". Therefore the entry shall include only plywood and not like items. It appears that both block board and decorative plywood (veneer) are different from plywood. Further in common parlance test, the plywood shall not cover other two items. As such it is clarified that block board and decorative plywood (veneer) shall not come under entry at Sl. No. 109 of Part-A of the Second Schedule and therefore rate of tax both the items shall be 13.5%.

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

Dated Dispur, the 02nd ^{March} February, 2010.

Memo No. CTS-28/2008/125 -A
Copy to :-

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. Tripurari Steel, S.C. Road, Athgaon, Guwahati -781001 for information.


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