

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

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**ORDER**

Dated Guwahati the 22<sup>nd</sup> March, 2010.

No. CTS-6/2009/150 : M/s. Nilimar Paints, Odalbakra,Lalganesh, Lokhra Road,Guwahati-34 and M/s.Kamakhya Coal-Tar Industries, Odalbakra,Lalganesh, Lokhra Road,Guwahati-34 have filed petitions under section 105 of the Assam Value Added Tax Act,2003 seeking clarification as to whether empty tin container brought from outside the state for packing / re-packing are exigible to tax under the Assam Entry Tax Act, 2008 or not. As the issues in both petition are identical, both cases are taken up together for examination.

Shri B.B. Das, Advocate appeared on behalf of both the petitioners and placed his submission. He submitted that the item is not mentioned in any entries of the Schedule under the Assam Entry Tax Act,2008, hence not liable to pay tax under the said Act. Perused the submission and entries of the Schedule under the Assam Entry Tax Act, 2008 are examined. It is found that such item is not mentioned in the said Schedule.

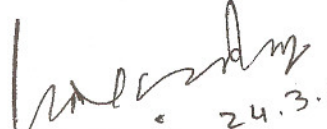
Hence, it is clarified that entry tin containers are not exigible to tax under the Assam Entry Tax Act,2008,

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

Memo No.CTS-6/2009/150 -A  
Copy to :-

Dated Dispur, the 25<sup>th</sup> March,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. Nilimar Paints & M/s.Kamakhya Coal-Tar Industries, Odalbakra,Lalganesh, Lokhra Road,Guwahati-34 for information.

  
(M. H. A. Choudhury),  
Addl. Commissioner of Taxes, Assam,  
Dispur, Guwahati-6.  
24.3.10

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