

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

\*\*\*\*\*

ORDER

Dated Guwahati the 6 May, 2010.

No. CTS 3/2009/150: M/s. North East Plastic Manufacturer Association, C/o M/s. Satyam Plastic Works, J.B. Market, Jail Road, Guwahati filed an application for modification of the clarification order No. CTS-56/2005/194 dtd. 08-12-2009 regarding definition of "Chemicals" occurring in entry at Sl. No. 51 of the Schedule to the Assam Entry Tax Act, 2008.

Shri Vijay Kedia, Advocate and Manas Jain, Chartered Accountant appeared on behalf of the petitioner and placed their submission. Shri Kedia submitted that all the plastic polymers in primary form (Plastic granules in generic sense), though may be chemical for the purposes of industrial inputs, would not be chemical for the purposes of imposition of entry tax. Further the legislature has not specifically included "plastic granules" in the Assam Entry Tax Act/2003 Schedule.

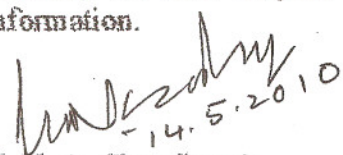
Heard the submission and perused the clarification under challenge as well as the Schedule of the Assam Entry Tax Act/2008. It appears that the entry under the Assam Entry Tax Act/2008 reads as "Chemicals". In the above mentioned clarification it is discussed elaborately why PVC granules, resins or LLDPE forming the subject matter of dispute are "Chemicals". As such when the items are chemicals, which the petitioner has also admitted, there is no question why items have to be included specifically under the Schedule of Assam Entry Tax Act/2008. The petitioner has failed to present a case for which the earlier clarification needs to be modified. Therefore, the earlier clarification issued vide order No. CTS-56/2005/194 dtd. 08/12/2009 stands and review petition of the petitioner is rejected.

Sd/-Sanjay Lohiya,  
Commissioner of Taxes, Assam,  
Dispur, Guwahati-6.  
Dated Dispur, the 14<sup>th</sup> May, 2010.

Memo No. CTS-3/2009/150-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 North East Plastic Manufacturer Association, C/o M/s. Satyam Plastic Works, J.B. Market, Jail Road Guwahati for information.

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