

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

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ORDER

Dated Guwahati, the 9th June, 2010.

No.CTS-28/2008/139 : M/s Prince Pack Industries, Bajrang Boli Market, SRCB Road, Fancy Bazar, Guwahati has filed an application under Section 105 of the Assam Value Added Tax Act seeking clarification on the rate of tax on plastic articles namely:- PVC/HIPSPET/TRAY, BLISTERS which are used for packing of goods. The application is found to be in order, hence admitted.

Mr. N.R. Purohit, Advocate appeared on behalf of the petitioner and submitted that these plastic articles are used for packing of goods only. These have no other use. He also submitted some samples of the items.

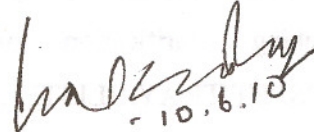
Perused the submission and the samples are examined. It appears that these plastic items are used for packing of goods only. As per entry at Sl. No.155 of Part C of Second Schedule of the Assam Value Added Tax Act, "article for the conveyance or packing of goods of plastics" are taxable at the rate of 5%. The items shown by the petitioner are nothing but articles for the conveyance or packing of goods, of plastics. As such it is clarified that the items mentioned by the petitioner are covered under entry at Sl. No. 155 of the Part C of Second Schedule to the Assam Value Added Tax Act, 03 and hence taxable at the rate of 5%.

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

Memo No.CTS/77/2007/245-A

Dated Guwahati, the 0th May, 2010.

- Copy to :
1. The Principal Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information of the Government.
 2. The Addl. Commissioners of Taxes/Joint Commissioners of Taxes(All) for information.
 3. The Deputy Commissioner of Taxes (All) for information.
 4. The Assistant Commissioner of Taxes, Superintendent of Taxes(all) for information.
 5. M/s Prince Pack Industries, Bajrang Boli Market, SRCB Road, Fancy Bazar, Guwahati.



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

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