

GOVERNMENT OF ASSAM
OFFICE OF THE COMMISSIONER OF TAXES:.....ASSAM:.....GUWAHATI

ORDER

Dated Dispur the ~~15th~~ July, 2010.

No.CTS-3/2009/162 : M/s. Kisan Industries, Kantabanji, Bolangir, Orissa, 767039 filed an application under section 105 of the Assam Value Added Tax Act, 2003 seeking clarification on rate of tax on.

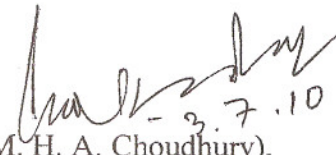
- 1) Daincha green manure seeds and 2) Sunhemp green manure seeds. The application is found to be in order, hence admitted

Shri D.R. Sethua, Advocate appeared on behalf of the petitioner and submitted that seeds of Daincha and Sunhemp are seeds of green manuring crop, hence the items are covered under entry at Sl. No. 42 of First Schedule of the Assam Value Added Tax Act, 2003. Perused the submission. The entry at Sl. No.42 of the First Schedule reads as "Seeds of Grass, Vegetables and flower." However the seeds of Daincha green manure and Sunhemp green manure are not seeds of grass as Daincha and Sunhemp can not be considered as grass. As such it is clarified that the items will fall under entry at Sl. No. 56 of Part A of Second Schedule to the Assam Value Added Tax Act, 2003 which reads as "Seeds" and the same will be taxable @ 5%.

Sd/-(Sanjay Lohiya),
Commissioner of Taxes, Assam,
Dispur, Guwahti-6.
Dated Dispur, the 03rd July, 2010.

Memo No.CTS-3/2009/162 -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. Kisan Industries, Kantabanji, Bolangir, Orissa, 767039 for information.


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