

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

No. CTS-56/2002/355

Dated Dispur, the 11th August, 2010.

Sub: Clarification on the rate of tax on “Ujala Supreme’ under the Assam Value Added Tax Act’ 2003.

EXTRACT OF THE ORDER

The Hon’ble Kerala High Court passed a judgment on April 6th, 2009 in the case of M.P. Agencies Vs. State of Kerala (2010) 28VST 44 (KER), where it held that “Ujala Supreme” which is admittedly used as laundry whitener for clothes, cannot be treated as Acid Violet Paste (AVP).

In view of the above, since “Ujala” does not fall under any entry in the 1st, 2nd, 3rd and 4th schedule of the Assam Value Added Tax Act, 2003, it is clarified that “Ujala Supreme” shall be covered under entry at Sl. No. (1) of the 5th schedule appended to the Assam Value Added Tax Act, 2003 and shall be taxable at 13.5% . However, this order shall not affect assessment already done for the year 2005-06.

Sd/- (SanjayLohiya)
Commissioner of Taxes, Assam
Guwahati-6