

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

\*\*\*\*\*

ORDER

Dated Dispur the 17<sup>th</sup> August, 2010.

No. CTS-41/2007/213 : Shri Surya Kant Bansal, Ganapati Iron Works, Berajal, P.O. Nilambazar, Karimganj has filed an application under Section 105 of the Assam Value Added Tax Act, 2003 seeking clarification as to whether drawing of M.S. Black wire from 6mm and 8mm rod and coil will amount to manufacture under the provisions of the Assam Value Added Tax Act, 2003.

Shri Surya Kant Bansal, Proprietor appeared and placed his submission. He submitted that drawing of black wire from rod and coil is manufacturing process and both raw materials and finished products are different products. Further the process is treated as manufacture under the Excise Law.

Perused his submission. It appears that both the raw materials and finished products are two different and distinct products. As such the process amounts to manufacture under the provisions of the Assam Value Added Tax Act, 2003.

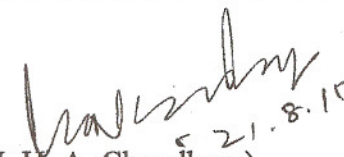
Sd/-(Sanjay Lohiya),  
Commissioner of Taxes, Assam,  
Dispur, Guwahati-6.

Memo No. . CTS-41/2007/213 -A  
,2010.

Dated Dispur, the 21 August 2010

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. Shri Surya Kant Bansal, Ganapati Iron Works, Berajal, P.O. Nilambazar, Karimganj, for information.

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

\*\*\*

M. H. A. Choudhury  
21/8/10