

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

\*\*\*\*\*

ORDER

Dated Dispur the 26th August, 2010.

No. CTS-29/2008/160 : M/s. Ballarpur Industries Ltd., Sikaria Complex, Christian Basti, G.S. Road, Guwahati-5 has filed a petition under Section 105 of the Assam Value Added Tax Act, 2003 seeking clarification as to whether 'Note Book' which are hard bound sets of blank (ruled) sheets meant for writing, will fall under Sl. No. 5 or under Sl. No. 49 of the First Schedule of the Assam Value Added Tax Act, 2003. As per provisions of Section 105 of the Assam Value Added Tax Act, 2003 Act, a date for hearing was fixed in order to give an opportunity to the petitioner to file his submission. They filed an adjournment petition and requested to fix a date of hearing after 31<sup>st</sup> July, 2010. Accordingly, another date was fixed on 06 08-2010. On that date also the petitioner did not appear.

Therefore the matter is examined on the basis of his petition, relevant documents annexed thereto and entries in the Schedule of the Assam Value Added Tax Act, 2003. The petitioner submitted in his petition that 'Note book' which are hard bound-sets of blank / ruled sheets meant for writing falls under the ambit of entry at Sl. No. 49 of the First Schedule. Further it will also be covered under the entries of serial No. 5 of the First Schedule. He also placed a number of meanings of 'book'.

Perused the petition and entries in the Schedules are examined. The entry at Sl. No. 5 of the First Schedule reads as "Books, periodicals and journals", and entry at Sl. No. 49 (now deleted) of First Schedule reads as "Exercise Book, graph book and laboratory note book". Note books cannot be regarded as books because books have printed matter for reading whereas a note books do not have printed matter. Hence it does not fall under entry at Sl. No. 5 of First Schedule.

Now second question is whether 'Note book' can be treated as "exercise book". Note book consists of blank or ruled sheets for writing. Exercise book is used by students for writing. The use and purpose of exercise book and note book are similar. Sometimes exercise books used by students are called notebooks. Thus note books can be considered as exercise books.

It is therefore clarified that 'Note book' comes under entry at Sl. No. 114 of the Part-A of the Second Schedule of the Assam Value Added Tax Act, 2003. Hence it is taxable @ 5%.

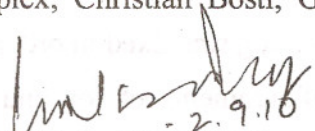
Sd/(Sanjay Lohiya),  
Commissioner of Taxes, Assam,  
Dispur, Guwahti-6.

Memo No. . CTS-29/2008/160 -A

Dated Dispur, the 2<sup>nd</sup> September, 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. M/s.Ballarpur Industries Ltd., Sikaria Complex, Christian Bosti, G.S. Road, Guwahati-5, for information.

  
2.9.10  
(M. H. A. Choudhury),

Addl. Commissioner of Taxes, Assam,  
Dispur, Guwahati-6.

\*\*\*