

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

ORDER

Dated Guwahati the 20th Dec., 2010.

No. CTS-41/2007/307: M/s. Paras Pharmaceuticals Ltd., Paras House, 6B, Sattar, Taluka Society, Near Navjivan, P.O. Ashram Road, Ahmedabad-380014, Gujrat has filed an application under Section 105 of the Assam Value Added Tax Act, 2003 seeking clarification of the applicable rate of tax under the Assam Value Added Tax Act, 2003 for the period 01.05.2005 till 31.10.2009 in respect of the following item—

- 1) Itch Guard Cream
- 2) Itch Guard Dermi Cool Prickly Heat Powder -Regular
- 3) Itch Guard Dermi Cool Prickly Heat Powder -Lavender
- 4) Itch Guard Dermi Cool Prickly Heat Powder- Sandal.

Dr. Ashok K. Saraf, Senior Advocate and Smti Nitu Hawelia, Advocate appeared on behalf of the petitioner and filed their submission. They also furnished relevant documents like literature on composition of the products, clarification from Ministry of Health and Family Welfare etc. which are examined. Further they have submitted copy of the interim order dtd. 22-07-2008 in WP (C) No. 3023 of 2008 of Hon'ble Gauhati High Court in respect of M/s. Emami Ltd. and Another -Vs- State of Assam and others.

Perused the submissions. In respect of Itch Guard Cream, it is found that the item is used for relief from Intertrigo inflammation and itching of skin. It is not used for cosmetic or toilet purpose. It is clarified that the item shall cover under entry at Sl. No. 21 of the Fourth Schedule during the period from 01.05.2005 to 31.10.2009 and shall be taxable @ 4%.

With regard to item No. 2, 3 & 4, it may be stated that Hon'ble Guwahati High Court vide its order dtd. 22-07-2008 has stayed earlier clarification issued vide order No. CTS-78/2007/137 dtd. 31-05-2008 wherein apart from other items, clarification was also issued in respect of Boroplus Prickly Heat Powder. As the issue is subjudice now, clarification in respect of items 2, 3 & 4 is not issued.

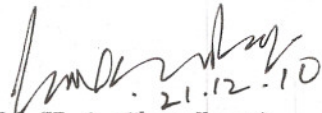
Sd/-(Sanjay Lohiya),
Commissioner of Taxes, Assam,
Dispur, Guwahati-6.

Memo No. CTS-41/2007/307 -A

Dated Dispur, the 21st Dec., 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. Paras Pharmaceuticals Ltd., Paras House, 6B, Sattar, Taluka Society, Near Navjivan, P.O. Ashram Road, Ahmedabad-380014 for information.


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