

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

ORDER

Dated Dispur, the 31st March, 2011.

No. CTS-28/2008/202: A clarification was issued vide Order No. CTS-28/2008/81 dated 17.03.2009 whereby it was clarified that aluminium channels and door and window sections are not covered in any of the entries under First, Second, Third and Fourth Schedule, hence taxable @12.5% as per entry at Sl. No. 1 of the Fifth Schedule.

Now, Indian Sales Corporation Ltd., SRCB Road, Fancy Bazar, Guwahati filed a review petition wherein it is submitted that aluminum channels and door and window sections are extrusion of aluminum as these items are extruded by way of process of extrusions. Under the Assam Value Added Tax Act, 2003, ferrous and non-ferrous metals and alloys such as aluminium, copper, zinc and extrusions of these are taxable @5% w.e.f. 31.10.2009 (before 31.10.2009-4%). Therefore, aluminium channels, doors and windows should be taxable @5% now (before 31.10.2009-4%). Shri B.P. Todi, Senior Advocate and Shri Ankit Todi, Advocate appeared on behalf of the petitioner and they were heard. Petitioner submitted literature to describe the extrusion process, which are also examined. It appears that the submission of the petitioner has basis for review of the earlier order. It appears that channels and door and window sections are manufactured by way of process of extrusions and therefore, shall come under the definition of extrusion. But, since vide Order No. CTS-28/2008/81 dated 17.03.2009 it was clarified that these items are taxable @12.5%. The Government was requested to accord sanction to review the earlier order. Government has now accorded sanction to review the order vide No. FTX.34/2011/43 dated 21.03.2011.

Accordingly, it is now clarified that aluminium channels, doors and window sections are taxable @5% as per entry at Sl. No. 26 of Part-A of Second Schedule to the Assam Value Added Tax Act, 2003.

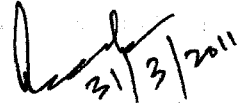
SdH(Sanjay Lohiya)
Commissioner of Taxes, Assam,
Guwahati.

Memo No. CTS-28/2008/202-A

Dated Dispur, the 31st March, 2011.

Copy to :

1. The Principal Secretary to the Government of Assam, Finance (Taxation) Department, Dispur for favour of kind information.
2. The Addl. Commissioners of Taxes, Assam (All) for information.
3. The Joint Commissioners of Taxes, Assam (All) for information.
4. The Deputy Commissioners of Taxes, Zones & Appeals (All) for information.
5. The Assistant Commissioners of Taxes/Superintendents of Taxes (All) for information.
6. M/s. Indian Sales Corporation Ltd., SRCB Road, Fancy Bazar, Guwahati-1 for information.



(Mrs. R.D. Borah),
Joint Commissioner of Taxes, Assam,
Guwahati.

31.3.11
