

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

ORDER

Dated Guwahati the 24th May, 2011

No.CTS-78/2007/365 :M/s. Krishna Food Products, Lal Mill Compound Dhubri has filed an application under section 105 of the Assam Value Added Tax Act, 2003 seeking a clarification as to whether processed vegetable product includes Soya Bori since operation of Assam Value Added Tax Act, 2005.

The application is found to be in order, and hence admitted, Shri Sanjeev Kumar Agarwalla; proprietor and Shri Kuber Sharma, consultant appeared and filed their submissions.

However, it appears that a clarification on applicable rate of tax under Assam Value Added Tax Act, 2003 was already issued from this end vide No.CTS-33/2005/147 dated 10/12/2007 clarifying that Soya Bori was not a specified item in any of the Schedules of Assam Value Added Tax Act, 2003 including entry SL.No.80 of Second Schedule, Part-A. However, a specific entry SL.No.100 of "Unbranded soya nuggets" was inserted in Second Schedule, Part-A w.e.f. 01/04/2008.

Therefore, the item Soya Bori attracts tax under the Assam Value Added Tax Act, 2003 as per entry SL.No.1 of Fifth Schedule from 01/05/2005 to 31/03/2008. Further, if it falls under description of "Unbranded soya nuggets" it will attract tax as per entry SL.No.100 of Second Schedule, Part-A w.e.f. 01/04/2008.

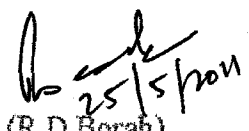
Sd/- A. Agnihotri.
Commissioner of Taxes, Assam,
Dispur, Guwahati-6

Memo No. CTS-78/2007/365 - A

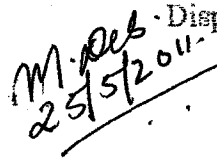
Dated Dispur, the 25th May, 2011.

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. Krishna Food Products, Lal Mill Compound Dhubri for information.


(R.D. Borah)

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


25/5/2011