

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

ORDER

Dated Guwahati the 24th May, 2011

No.CTS-84/2007/376 : M/s Sarada Plywood Industries Ltd., P.O. Jeypore Dist. Dibrugarh has filed an application under Section 105 of the Assam Value Added Tax Act, 2003 seeking clarification on rate of tax on Flush Door. The application is found to be in order, hence admitted.

Sri Ranjan Roy Choudhury, Area Sales Manager appeared and submitted that he simply wants clarification on rate of tax on flush Door which he has recently started manufacturing in his Block Board and plywood manufacturing unit.

The entry at Sl.No.109 of Second Schedule Part-A of the Assam Value Added Tax Act, 2003 reads as "Plywood, Block Board and Decorative plywood". There is no mention of the item "Flush Door". Now, although Flush Door and Block Board are manufactured using same raw materials, in Flush Door an extra frame of wood is pasted or affixed around the core material, while in Block Board no such frame is pasted or affixed around the core material. Further, while Block Boards are generally used for further manufacturing items of furniture, Flush Door is an end product in itself and is used as readymade door.

Besides, in commercial and common parlance, Block Board and Flush Door are understood as separate and distinct commodity by traders as well as consumers. It is, therefore, clarified that "Flush Door" is taxable @ 13.5% as per entry at Sl.No. 1 of the Fifth Schedule of the Assam Value Added Tax, 2003 since the item is not enumerated in any other entry of First, Second, Third and Fourth Schedule of the said Act.

Sd/- A. Agnihotri.

Commissioner of Taxes, Assam,
Dispur, Guwahati-6

Memo No. CTS-84/2007/376 - A

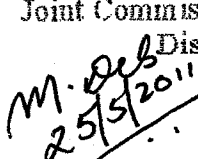
Dated Dispur, the 25th May, 2011.

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 Sarada Plywood Industries Ltd., P.O. Jeypore Dist. Dibrugarh for information.


(R.D. Borah)

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


25/5/2011