

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

ORDER

Dated Guwahati, the 24th August, 2011.

NO.CTS-53/2006/189 :- M/s North Eastern Tubes Ltd., D.D. Tower, Christian Basti, G.S. Road, Guwahati-5 has filed an application under section 105 of the Assam Value Added Tax Act, 2003 seeking clarification on applicability of rate of tax on declared goods under clause (xi) of section 14 of the Central Sales Tax Act, 1956.

Shri Pawan Kumar Goel, G.M. (Finance) appeared on behalf of the petitioner and he placed his submission.

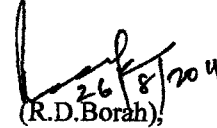
In this connection it is clarified that Government vide Notification No.FTX.55/2005/Pt-vi/58 dt. 21-07-11 enhanced the rate of tax on declared goods from existing 4% to 5% with effect from 21-07-11. Therefore with effect from 21-07-11, the rate of tax on declared goods as specified in section 14 of the Central Sales Tax Act, 1956 other than those specified in any other Schedule other than Second Schedule shall be taxable @ 5%.

Sd/- Dr.J.B.Ekka, IAS,
Commissioner of Taxes, Assam,
Dispur, Guwahati-6.

Memo NO. CTS-53/2006/189 - A
Copy to :-

Dated Dispur, the 26th August, 2011.

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 North Eastern Tubes Ltd., D.D. Tower, Christian Basti, G.S. Road, Guwahati-5 for information.


(R.D. Borah),

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