

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

ORDER

Dated Dispur, the 29th March, 2012

No. CTS-53/2006/233 : M/s Kesar Safty Glass, Village 2, Jambari Chaygaon, Kamrup filed a petition seeking clarification on the rate of tax of the following item –

- (i) Vertical Blind.
- (ii) Awning
- (iii) Toughened Glass
- (iv) Float Glass with edging work
- (v) Float Glass with Art Work
- (vi) Aluminum Panel Sheet
- (vii) Shower Enclosure System
- (viii) Showroom/Building Façade System
- (ix) Roller/Roman/Romanheus/Roll Up Blinds

Further, the petitioner sought clarification as to whether the industries set up for above mentioned items shall be eligible for industrial tax exemption under the Assam Industries (Tax Exemption) Scheme, 2009 or not.

Shri D.R. Sethia, Advocate appeared on behalf of the petitioner and filed a submission. He also submitted brochure of the items and submitted a detailed report on the manufacturing process of the items.

The items under Schedule of the Assam Value Added Tax Act, 2003 are examined. It appears that the items mentioned by the petitioner above are not covered by any of the entry in First, Second, Third and Fourth Schedule. Hence, the items shall be covered under entry at Sl. No.1 of the Fifth Schedule and shall be taxable @13.5%.

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

Memo No. CTS-53/2006/233-A

Dated Dispur, the 29th March, 2012.

- Copy to :
1. The Principal Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information of the Government.
 2. The Addl. Commissioners of Taxes/Joint Commissioners of Taxes(All) for information.
 3. The Deputy Commissioner of Taxes (All) for information.
 4. The Assistant Commissioner of Taxes, Superintendent of Taxes(all) for information.
 - 5 M/s Kesar Safty Glass, Village 2, Jambari Chaygaon, Kamrup, for information.

(R.D. Borah),

Joint Commissioner of Taxes, Assam,
Guwahati-6.

M.Deb
29/3/2012