

No. CTS-63/2005/59

Dated Guwahati, the 23<sup>rd</sup> March, 2007

Sub : Rate of tax on empty tin of mustard oil.

**Extract of the order**

The committee verified the entries at sl.23 of Part A and Sl. 168 of part 'C' of second schedule and does not find any merit in petitioner's claim for treatment of empty tins under either of those two entries. On the other hand the item squarely falls under residuary entry at Fifth Schedule attracting tax @ 12.5%.

Sd/- ( M.H.A. Choudhury )  
Joint Commissioner of Taxes, Assam  
Guwahati-6

Sd/- ( N. C. Sarmah )  
Addl. Commissioner of Taxes, Assam  
Guwahati-6

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