

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

ORDER

Dated Dispur, the 27<sup>th</sup> February, 2013.

No. CTS-50/2011/369 : M/s Bakliwal Associates, P.P. Road, Rehabari, Guwahati filed an application under Section 105 of the Assam Value Added Tax Act, 2003 seeking clarification on the rate of tax on Nimson Ayurvedic Amla Hair Oil.

Shri Navin Kr. Jain, C.A. and Shri Pinku Patowari, C.A. appeared on behalf of the petitioner and filed their submission. They submitted that Nimson Ayurvedic Amla Hair Oil is a proprietary ayurvedic medicine prepared by M/s Aryanveda Cosmeceuticals. The product is manufactured under Ayurberdic Manufacturing License No. HP – 125 – AY issued by the Director Ayurveda cum Licensing Authority. Therefore, the product shall come under entry at Sl. No. 111 of Part-A of Second Schedule of the Assam Value Added Tax Act, 2003, hence taxable @5%.

Perused the submission. The entry at Sl. No. 111 of Part A of Second Schedule reads as “Drugs and medicines, whether patent or proprietary, including vaccines, disposable hypodermic syringes, hypodermic needles, catguts, sutures, surgical dressings, medicated ointments produced under the Drugs and Cosmetics Act, 1940 (23 of 1940) 27 but excluding anti malaria drugs mentioned in entry at Serial 65 of First Schedule.”

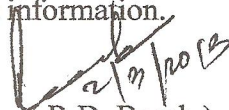
The product under dispute is a proprietary ayurvedic medicine. Hence, the item shall come under entry at Serial No. 111 of Part-A of Second Schedule of Assam Value Added Tax Act, 2003 and shall be taxable @5%.

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

Memo No. CTS-50/2011/369-A  
Copy to :-

Dated Dispur, the 4<sup>th</sup> March, 2013

- 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 Bakliwal Associates, P.P. Road, Rehabari, Guwahati for information.

  
( R.D. Borah ),  
Joint Commissioner of Taxes, Assam,  
Guwahati-6.

  
21/3/2013.