

No. CTS-53/2006/44

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

Sub : Clarification whether Amway Madrid Aloe Vera health drink can be treated as fruit juice.

**Extract of the order**

The committee verified the ingredients of the drink and found that it contains, apart from fruit juices, many other ingredients such as sugar, herbs, citric acid etc. The product is described as Aloe Vera Health Drink or Safed Musli Health Drink.

The Committee held that as the item contains many other ingredients apart from fruit juices and as pre- dominant intention of the company is to market it as Health drink, it can not be treated as fruit juice. Therefore the item is taxable @ 12.5% as unspecified item.

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

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

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