

No. CTS-48/2005/177

Dated Dispur, the 13<sup>th</sup> March, 2009

Sub: Clarification whether the blended tea packets prepared from “Black Tea” imported from outside the State of Assam is exempted from payment of entry tax.

**Extract of the Order**

It is clarified that entry tax is levied on entry of specified goods into local area and not on sale of any goods. Therefore, there is no entry tax on sale of blended tea packets but entry tax is leviable on black tea imported from outside the State.

Sd/- Sanjay Lohiya  
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