

GOVERNMENT OF ASSAM
OFFICE OF THE COMMISSIONER OF TAXES :::: ASSAM ::: KAR BHAWAN
GUWAHATI

ORDER

Dated Dispur the 23rd June/2016.

No.CTS-31/2014/79: M/s Krishna Commercial Enterprise, Mishra Complex, HB Road, Fancy Bazar, Guwahati filed a petition seeking clarification U/s 105 of the Assam Value Added Tax Act' 2003 on rate of tax on Thermoplastic Road Marking Material.

The fact as stated by the representative of the petitioner, Sri Rajesh Goenka at the time of hearing on 07/06/2016 is that some dealers are issuing tax invoices for Thermoplastic Road Marking Material @ 5% treating it as Resin.

It appears from the submission of the petitioner that the item described as Thermoplastic Road Marking Material which is used for marking on road for dividing to prevent road accident and control traffic is a mixture of Calcide powder, resin, glass beads, P wax, Titanium Dioxide oil etc. Therefore, the product is not identifiable with the individual ingredients used in deriving the material for sale. Since thermo plastic road marking material is not covered by any Entry of the 1st, 2nd, 3rd and 4th sale, the applicable rate of VAT in the case is 14.5%.

With the above observation, the petitioner's prayer is disposed off with the clarification that Thermoplastic Road Marking Material is taxable @ 14.5%.

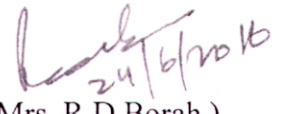
Sd/-
(Anurag Goel, IAS)
Commissioner of Taxes, Assam,
Dispur, Guwahati-6.

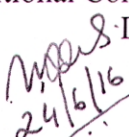
Memo No.CTS-31/2014/79-A

Dated Dispur, the 24th June, 2016.

Copy to :-

1. The Principal Secretary to the Govt. of Assam, Finance Department, Dispur, Guwahati - 6 for favour of kind information of the Government.
2. The Addl. Commissioner of Taxes/Joint Commissioners of Taxes (All) for information.
4. The Deputy Commissioner of Taxes (All) for information.
5. The Assistant Commissioners of Taxes/Superintendents of Taxes (All) for information.
6. M/s. Krishna Commercial Enterprise for information.


(Mrs. R.D.Borah)
Additional Commissioner of Taxes, Assam,
Dispur, Guwahati-6.


24/6/16.