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

ORDER

Dated Dispur, the 24 th June, 2016.

No.CTS-51/2015/50. - The petitioner M/s Govardan Das Ramjiwan filed a petition seeking clarification regarding whether Entry Tax is applicable and if in the affirmative, the rate of tax on the commodities **Mosquito Net** and **Newar**.

The fact as stated by the representative of the petitioner, Sri Dhanpat Sethia at the time of hearing on 07/06/2016 is that –

Mosquito Net is used for production of Mosquito Net (Machchhardani) which is exempted under item nos.64 of the First Schedule attached to the Assam Value Added Tax Act, 2003.

Mosquito Net is a different commodity from textile goods and may well be established as the same is specially categorized under the West Bengal Value Added Tax Act, 2003.


Mosquito Net is not covered under the Schedule attached to the Assam Entry Tax Act, 2008.

Mosquito Net is covered under the tariff item no.6304 92 70, Section XI, Chapter 63 of the Central Excise Tariff Act, 1985.

Perused the petitioner's prayer and submissions.

I am of the firm opinion that there are different textile materials for protection against mosquito menace. The textile material is also sometimes referred to as mosquito netting which can be made from cotton, polyethylene, polyester, polypropylene or nylon. The textile based mosquito protection is one of the popular methods of protection against mosquito with the use in the form of nets, uniform, garments etc. Therefore, the material used for making a mosquito net and the commodity "mosquito net" is not one and the same thing. While the commodity "mosquito net" is exempted from levy of tax, the commodity mosquito netting is a type of textile which cannot be exempted from levy of Entry Tax as per the terms and conditions of section 3 of Assam Entry Tax Act And Rules,2008. Therefore, Entry Tax is payable @ 2% on the item mosquito netting meaning that it is a type of textile.

With the above observation, the petitioner's prayer is disposed off with the clarification that mosquito net fabric is taxable @ 2% under the Assam Entry Tax Act, 2008.


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

Copy to:-

1. The Principal Secretary to the Government of Assam, Finance Department, Dispur for favour of kind information.
2. The Additional Commissioners of Taxes/Joint Commissioners of Taxes (All), Head Office for information.
3. The Deputy Commissioner of Taxes, (All) for information.
4. The Assistant Commissioner of Taxes, (All) for information.
5. M/s Govardhan Das Ram Jiwan; Fancy Bazar, Guwahati for information.



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