

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

ORDER

Dated Dispur the 18th November/2015.

No.CTS- No.CTS-55/2012/272 : M/s. Ameya Perfomatt Pvt. Ltd., H. No.151, 1st Floor, Near Sukafa Bhawan, Khanapara, Guwahati has filed the present application under section 105 of the Assam Value Added Tax Act, 2003 seeking clarificate on the applicable rate of VAT on the items, namely – (i) Ink, (ii) Printer, (iii) Cleaning Solution, (iv) Top-up, (v) Make-up, (vi) Wash Down and (vii) Ribbons.

The application is found in order and is, therefore, admitted for adjudication. Shri D.R. Sethia, Advocate and Authorized Representative appeared on behalf of the applicant and made averments. Perused the submissions and examined the relevant provisions of the Assam Value Added Tax Act, 2003.

As regard the item ink mentioned in (i) above, the applicant has claimed that the item is covered either by entry Sl. No.50 of Part-A or Sl. No.121 of Part-C of Second Schedule of the Assam Value Added Tax Act, 2003. It is further revealed from records that the Commissioner while issuing clarificatory order No.CTS-51/2011/207 dated 12.05.2014 held that the said entry Sl. No.121 of Part-C of Second Schedule being covered by Sub-Heading No.3215-90-10 of the Central Excise Tariff Act, 1985 comprehends under its sweep the product fountain pain ink. Hence it is clarified that printing ink or fountain pain ink attracts tax at 5 percent either as per entry Sl. No.50 of Part-B or as per entry Sl. No.121 of Part-C of Second Schedule of the Assam Value Added Tax Act, 2003.

As regard the item printer mentioned in (ii) above, it appears that the entry is indisputably covered by entry Sl. No.4 of Part-B of Second Schedule of the same Act. Hence the applicable rate of Vat thereon is 5 percent.

As regard the item cleaning solution mentioned in (iii) above the applicant although seems to have suggested that the same is covered by entry Sl. No.124 of Part-C of Second Schedule of the Assam Value Added Tax Act, 2003, he has not advanced any reasons in support of his assumption. On the other hand, perusal of description of the entry clearly establishes that the same is meant for comprehending only chemical preparation for photographic uses. The item also is found not to be covered by any entry enumerated under the First, Second, Third and Fourth Schedule of Act. Hence it is clarified that the applicable rate of tax on the said item is 14.5 percent as per entry Sl. No.1 of Fifth Schedule of the Assam Value Added Tax Act, 2003

As regard the items 'top-up', 'make-up' and 'wash down' mentioned in (iv), (v) and (vi) above, the applicant although seems to have suggested that the

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same are covered by entry Sl. No.133 of Part-C of Second Schedule of the Assam Value Added Tax Act, 2003, he has again not advanced any reasons in support of his assumption. But a careful reading of the entry clearly brings out the inescapable fact that it is meant to comprehend certain items like reducers and blanket wash/roller wash used in the printing industry.

On the other hand, the case presented by the petitioner definitely does not belong to items used in the printing industry but only to printers used for office/domestic purposes. Therefore, the items in question cannot be comprehended under the description of Sl. No.133 of Second Schedule, Part-C of the Assam Value Added Tax Act, 2003. Further since the items are not covered by any entry enumerated under First, Second, Third and Fourth Schedule, the applicable rate of tax on those is clarified to be as 14.5 percent as per entry Sl. No.1 of Fifth Schedule of the same Act.

As regard the item 'ribbon' mentioned in (vii) above, the applicant has suggested for inclusion of the same in entry Sl. No.3 of Second Schedule, Part-B of the Assam Value Added Tax Act, 2003. On careful perusal of the entries contained in the said part of Second Schedule, it appears that if the applicant has meant the item in the context of Information Technology products, the same being an accessory of computer printer shall attract tax @ 5 percent as per entry Sl. No.4 of Second Schedule Part-B. Therefore, it is clarified that the applicable rate of Vat on 'ribbons' used as an accessory of computer printer is 5 (five) percent as per entry Sl. No.4 of Second Schedule, Part-B of the Assam Value Added Tax Act, 2003.



The application filed by M/s. Ameya Performatt Pvt. Ltd. stands thus disposed.

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

Memo No.CTS-55/2012/272-A
Copy to:-

Dated Dispur, the... ^{1st} ¹² ~~th~~ November, 2015.

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. Ameya Perfomatt Pvt. Ltd., H. No.151, 1st Floor, Near Sukafa Bhawan, Khanapara, Guwahati for information.


(A Choudhury)
Joint Commissioner of Taxes, Assam,
Dispur, Guwahati-6.

30/11/15