

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

ORDER

Dated Dispur, the 3rd May, 2016.

No.CTS-64/2015/43 - The petitioner M/s S.R Enterprise filed a petition seeking clarification regarding the rate of tax on buying and selling of Fly Ash in Assam.

The fact as stated by the representative of the petitioner, Sri Anant Kasliwal at the time of hearing on 29/02/2016 is that fly ash is a waste product from power plants which is used in some industries like cement as replacement. He states that rate of tax of this product in West Bengal is 4%.

1. Perused the petitioner's prayer. I have also given my anxious consideration to the submission of the petitioner that-

2. Fly Ash is one of the naturally occurring products from the coal combustion process and is nearly same as volcanic ash;

Common use of fly ash is a partial replacement for Portland Cement used in producing concrete making it more durable than traditional concrete;

After perusal of the petitioner's petition, I am of the firm opinion that fly ash is an unclassified item at sl nos. 1 of the Fifth Schedule of the AVAT Act,2003 and so is taxable @ 14.5%.

With the above observation, the petitioner's prayer is disposed off with the clarification that Fly Ash is taxable @ 14.5%.

Sd/-

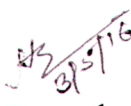
(Anurag Goel, IAS)
Commissioner of Taxes, Assam
Dispur, Guwahati-6

Memo No. CTS-64/2015/43-A

Dated Dispur, the 3 th May, 2016.

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 S.R Enterprise; Beltola, Guwahati for information.


(H. Borgohain)

Joint Commissioner of Taxes, Assam,
Dispur, Guwahati-6.