

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

ORDER

Dated Dispur, the 21st February, 2017.

No.CTS-72/2016/9 - The petitioner M/s Vijay Scales & Sons, A.T Road, Guwahati filed a petition seeking clarification regarding the rate of tax on Electronic Weighing Scales, Mechanical Weighing Scales and Hanging and Beam Scales. The applicant is a registered dealer under the AVAT Act bearing TIN No. 18120151011.

The fact as stated by the representative of the petitioner, Sri A. Sarowgi, C.A at the time of hearing on 01/12/2016 is that the products Electronic Weighing Scales, Mechanical Weighing Scales and Hanging and Beam Scales should fall at sl. Nos 87 of the Second Schedule of AVAT Act.

Perused the petitioner's prayer.

The dealer's items are all measuring tools. Therefore, they can be considered classified items as per sl.nos 87 of Second Schedule of the AVAT Act, 2003. Even the Apex Court in Collector of Central Excise v. Wood Crafts Products Ltd.(1995) 3 SCC 454 held that resort has to be had to the residuary heading only when a liberal construction by the specific heading cannot cover the grounds in question. It was also held in Hindustan Poles Corpn. v. CCE (2006) 4SCC 85 that unless the Department can establish that the goods in question can by no conceivable process of reasoning be brought under any of the tariff items, resort cannot be had to the residuary items.

After perusal of the petitioner's petition, I am of the firm opinion that Electronic Weighing Scales, Mechanical Weighing Scales and Hanging and Beam Scales are classified item at sl nos.87 of the Second Schedule of the AVAT Act, 2003 and are taxable at rates applicable from time to time to the second schedule of the Assam Value Added Tax Act, 2003.

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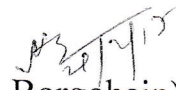
With the above observation, the petitioner's prayer is disposed off with the clarification that Electronic Weighing Scales, Mechanical Weighing Scales and Hanging and Beam Scales are taxable at rates applicable from time to time to the second schedule of the Assam Value Added Tax Act, 2003.

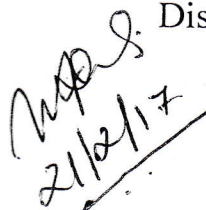
Sd/-
(Anurag Goel, IAS)
Commissioner of Taxes, Assam
Dispur, Guwahati-6

Memo No. CTS-72/2016/9-A
Copy to:-

Dated Dispur, the 21 th February, 2017.

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 Vijay Scales & Sons; A.T Road, Guwahati for information.


(H. Borgohain)
Joint Commissioner of Taxes, Assam,
Dispur, Guwahati-6.


21/2/17