

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

ORDER

Dated Dispur the 11th April/ 2017.

No.CTS-34/2015/62 :M/s Anchor Electricals Private Limited, 2A, Dihang Arcade, ABC, G.S. Road, Guwahati-5 has filed an application under section 105 of the Assam Value Added Tax Act, 2003 seeking clarification as to the applicable rate of tax on the following items :

1. LED Spot Light
2. LED Panel Light
3. LED Down Light
4. LED Surface Down Light
5. LED Street Light.

The application is found to be in order and hence, admitted Shri Angshuman Saikia appeared on behalf of the applicant and made submissions including filing of some brochure containing description of the items. The question raised by him is whether the above mentioned items are covered by the entry serial no. 135 of Second Schedule PART-A of the Assam Value Added Tax Act, 2003. The said entry reads: "135 LED bulbs, LED tubes and their in-built fixtures" containing sources of LED light. In built means existing as an original or essential part of something and can not be easily removed/separated. In built means forming an integral part. After going through the technical specification of each of the items and the catalogue it becomes, amply clear that the goods in question are capable of being understood in common parlance as in-built fixtures with LED bulbs/tubes. Therefore, the applicable rate of tax on LED Spot Light, LED Panel Light, LED Down Light, LED Surface Down Light and LED Street Light is 6 (Six) paise in the rupee as per entry serial no. 135 of Second Schedule PART-A of the A.V.A.T Act, 2003. However, it is further clarified that individual components like adopters, wires, electronic diffusers, housings etc. are not covered by the said entry serial no.135 of 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-34/2015/62-A

Dated Dispur, the 11th April, 2017.

Copy to:-

1. The ^{Commissioner} Secretary to the Government of Assam, Finance Department, Dispur for favor 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. Anchor Electricals Private Limited, 2A, Dihang Arcade, ABC, G.S. Road, Guwahati-5, for information.

(R.D.Borah)

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