

No. CTS-6/2009/25

Dated Dispur, the 29th April, 2009

Sub: Clarification regarding rate of tax on “human albumin” under the Assam Value Added Tax Act, 2003.

Extract of the Order

As per entry at Sl. No. 20 of the First Schedule, “human blood and blood plasma” are exempted. As per Indian Pharmacopoeia, 2007, Volume 3, Government of India, Ministry of Health & Family Welfare, “Human Albumin” is a sterile non-pyrogenic solution of the albumin component obtained by fractionating source material such as blood, plasma, serum or placentae from healthy human donors”. So in strict sense of the term, human albumin and blood plasma are not one and the same thing. So it appears that “human albumin” is not covered by the entry 20 of First Schedule. The item is also not mentioned in entries at First, Second, Third and Fourth Schedule. Hence, the item ‘human albumin’ is taxable @12.5% as per entry at Sl. No. 1 of the Fifth Schedule of the AVAT Act, 2003.

Sd/- Sanjay Lohiya
Commissioner of Taxes, Assam
Dispur, Guwahati-6