

GOVERNMENT OF ASSAM
OFFICE OF THE COMMISSIONER OF TAXES ::: ASSAM:::KAR BHAWAN
DISPUR, GUWAHATI

No. CTS-14/2008/499

Dated Guwahati the 7th September, 2009

Sub: Clarification as to whether “hydrated lime” falls under the category of “chemicals” or not.

EXTRACT OF THE ORDER

It is found that “hydrated lime” is traditional name of Calcium hydroxide which is a chemical compound with chemical formula $\text{Ca}(\text{OH})_2$. “Hydrated lime” is an inorganic chemical and hence falls under the entry at Sl. No. 51 of the Assam Entry Tax Act, 2008.

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