

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

ORDER

Dated Guwahati, the 9th September, 2011

No.CTS-43/2011/25: Shri Rajesh Kr. Harlalka, 2nd floor, Sriram Market, Chatribari Road, Guwahati-1 filed an application seeking clarification on rate of tax on "Solar Lalten".

The petitioner appeared and filed his submission. He submitted that the battery of solar lalten is taxable @ 5%, being solar power device. The solar lalten, according to him, is not consuming any manpower or human generated energy, hence the item must come under the exempted schedule.

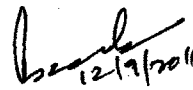
Perused the submission. The exempted schedule i.e. First Schedule of the Assam Value Added Tax Act, 2003 has also been examined. It appears that "Solar Laten" is not covered by any entry under the First Schedule. However, under Part-A of Second Schedule, entry at Sl.No.54 reads as Renewable energy devices and spare parts."Solar Lalten being operated by renewable energy, i.e. solar energy shall come under this entry and hence, shall taxable @ 5%.

Sd/- Dr. J.B. Ekka, IAS,
Commissioner of Taxes, Assam,
Dispur, Guwahati-6.

Memo NO. CTS-43/2011/25 - A
Copy to :-

Dated Dispur, the 13th September, 2011.

1. The Principal Secretary to the Govt. of Assam, Finance Department, Dispur, Guwahati - 6 for favour of kind information of the Government.
2. The Addl. Commissioner of Taxes/Joint Commissioners of Taxes (All) for information.
3. The Deputy Commissioner of Taxes (All) for information.
4. The Assistant Commissioners of Taxes/Superintendents of Taxes (All) for information.
5. M/s Shri Rajesh Kr. Harlalka, 2nd floor, Sriram Market, Chatribari Road, Guwahati-1 for information.


12/9/2011

(R.D.Borah),
Joint Commissioner of Taxes, Assam,
Dispur, Guwahati-6.
