

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

ORDER

Dated Dispur, the 17th Oct, 2011

No. CTS-69/2006/220: M/s Royko Traders, A.T. Road, Kalipur behind K.B. Wine Shop, Guwahati has filed an application under Section 105 of the Assam Value Added Tax Act, 2003 seeking clarification on the rate of tax on Vasmol Yogiraj Ayurvedic Oil (Thanda Tel).

Shri D.R. Sethia, Advocate, appeared on behalf of the petitioner and placed his submission. He also furnished copy of judgement and order in the case of Commissioner of Excise, Kolkata V/s Sharma¹ Chemical Works, 2003 (154)E.L.T 328(SC) wherein it was held that Bonphul Oil is an ayurvedic medicament. He also furnished copies of clarification issued on the product under dispute by Commissioner of Taxes, West Bengal and Joint Commissioner of Taxes, Bihar wherein it is held that the item "Vasmol Yugiraj Ayurbedic Oil" comes under drugs and medicine. A sample of the product is also furnished by the petitioner which is also examined. It appears that the product is manufactured under Ayurvedic medicine licence and the ingredients of the product is similar to Bonphul Oil.

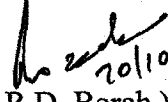
Therefore, it is clarified that the product shall come under entry at Sl. No. 111 of the Part-A of the Second Schedule of the AVAT Act, 2003 and shall be taxable @ 5%.

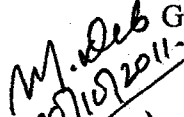
Sd/- Dr. J.B. Ekka ,
Commissioner of Taxes, Assam,
Guwahati-6.

Memo No. CTS-69/2006/220-A

Dated Guwahati, the 21 Oct, 2011

- Copy to :
1. The Principal Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information of the Government.
 2. The Addl. Commissioners of Taxes/Joint Commissioners of Taxes(All) for information.
 3. The Deputy Commissioner of Taxes (All) for information.
 4. The Assistant Commissioner of Taxes, Superintendent of Taxes(all) for information.
 5. M/s Royko Traders, A.T. Road, Kalipur , for information.


20/10/2011
(R.D. Borah),
Joint Commissioner of Taxes, Assam,
Guwahati-6.


20/10/2011

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