

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

ORDER  
Dated Dispur, the 24<sup>th</sup> February, 2012.

No. CTS-2/2009/209 : M/s A.K.J. Engineers Private Limited, 11<sup>th</sup> Janaki Path, Guwahati-5 filed an application under Section 105 of the AVAT Act, 2003 seeking clarification of the rate of tax on Sika Latex powder/Sika Latex.

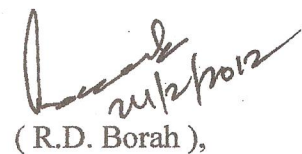
Shri Binit Todi, C.A. appeared on behalf of the petitioner and filed the submission. He submitted that the items fall under entry at Sl. No. 157 of Part-C of Second Schedule of the AVAT Act, 2003 and hence taxable at the rate of 5%. The submission of the petitioner is perused and entries of Part-C of Second Schedule is also examined. The entry reads as "Synthetic Rubber Factice derive from oils in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 40.01 with any product of this heading, in primary form or in plates, sheets or strip". It is found that Sika Latex is a Synthetic Rubber Emulsion. Therefore, it shall come under the heading of Sl. No. 157 of Part-C of Second Schedule and shall be taxable @5%.

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

Memo No. CTS-2/2009/209-A

Dated Dispur, the 27 February, 2012.

- 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 A.K.J. Engineers Private Limited, 11<sup>th</sup> Janaki Path, Guwahati-5, for information.

  
( R.D. Borah ),

Joint Commissioner of Taxes, Assam,  
Guwahati-6.