

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

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ORDER

Dated Dispur, the 16<sup>th</sup> March, 2012.

No. CTS-51/2011/50: M/s. Anchor Electricals Pvt. Ltd. 2A, 2<sup>nd</sup> Floor, Dihang Arcade, G.S. Road, Guwahati-5 has filed an application as per provision of section 105 under the Assam Value Added Tax Act, 2003 (hereinafter referred to as Act) seeking clarification on rate of tax on PVC Electrical Insulation Tape. The application is found to be in order, hence admitted.

Sri Biswajit Chakraborty, authorized signatory appeared on behalf of the petitioner and filed his submission. He submitted that the item should cover under entry at serial number 171 of Part-C to the Second Schedule, hence it should be taxable @ 5%. He also submitted product specification and order from "Court of Commissioner", Department of Trade & Taxes, Government of N.C.T. of Delhi, New Delhi.

Perused the submission and related documents are examined. Also the entries of Schedules of Assam Value Added Tax Act, 2003 are examined. It appears that entry at serial number 171(vi) of Part-C to the Second Schedule reads as "Insulating materials and insulator." On examination of the product specification, it is found that the item is insulation tape. Hence it is clarified that the item "PVC Electrical Insulation Tape" shall come under the entry at serial number 171(vi) of Part-C to the Second Schedule and is taxable @5%.

Sd/-Dr. J.B. Ekka, I.A.S.,  
Commissioner of Taxes, Assam,  
Guwahati.

Memo No. CTS-51/2011/50-A  
Copy to:-

Dated Dispur, the 19<sup>th</sup> March, 2012.

1. The Principal Secretary to the Government of Assam, Finance Department, Dispur for favour of kind information.
2. The Addl. Commissioners of Taxes/Joint Commissioners of Taxes (All), Head Office for information.
3. The Deputy Commissioners of Taxes, Zones (All) for information.
4. The Assistant Commissioners of Taxes/Superintendents of Taxes (All) for information and necessary action.
5. The Assistant Commissioner of Taxes, Silchar Unit, Silchar for information and necessary action.
6. M/s. Anchor Electricals Pvt. Ltd. 2A, 2<sup>nd</sup> Floor, Dihang Arcade, G.S. Road, Guwahati-5 for information.

(Mrs. R.D. Borah),  
Joint Commissioner of Taxes, Assam,  
Guwahati.