

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

ORDER

Dated Dispur, the 20th March, 2012.

No. CTS-21/2005/228: Rita Chakrabarty, Kahilipara Colony, Upper Lane, House No.17, Guwahati-18 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 Stevia leaves.

Rita Chakrabarty appeared and filed her submission. She submitted that the leaves are mainly used for medicinal purpose and it is exempted in the state of Gujarat. She also submitted that National Medicinal Plants Board (NMPB) declared "stevia" as medicinal plant. A copy of such information is also furnished.

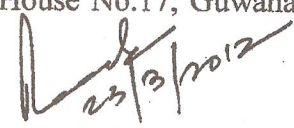
Perused the submission and also the entries of Schedules of Assam Value Added Tax Act, 2003 are examined. It appears that the entry at serial number 17 of First Schedule reads as "Fresh flowers, fresh plants, saplings and seedlings including aromatic and medicinal plants." Hence it is clarified that the item "stevia leaves" shall come under the entry at serial number 17 of First Schedule and is exempted under the Assam Value Added Tax Act, 2003.

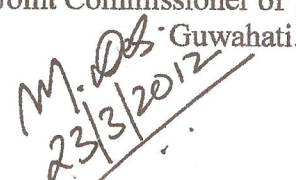
Sd/-Dr. J.B. Ekka, I.A.S.,
Commissioner of Taxes, Assam,
Guwahati.

Memo No. CTS-21/2005/228-A
Copy to:-

Dated Dispur, the 26th 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. Rita Chakrabarty, Kahilipara Colony, Upper Lane, House No.17, Guwahati-18 for information.


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


M. D. B. Guwahati.
23/3/2012