

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

ORDER

Dated Dispur, the 1st March, 2013.

No. CTS-29/2008/358 Deputy Commissioner of Taxes, Guwahati Zone-A sought clarification as to whether Polypropylene Woven Bags are taxable under Assam Entry Tax Act, 2008. In order to give a reasonable opportunity of being heard the dealer M/s Itydi India Ltd., Industrial Estate, Bamunimaidan, Guwahati-21 who deals in the item Polypropylene Woven Bags was asked to appear for hearing. Shri S. Saboo, authorized representative of petitioner appeared and filed his submission. He submitted that polypropylene woven bags is not mentioned in the Schedule attached to the Assam Entry Tax Act, 2008.

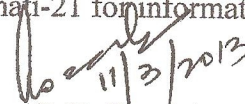
Perused the submission and entries in the schedule attached to the Assam Entry Tax Act is examined. It appears that under the schedule only HDPE bag and HDPE coated jute bag/sack and Hessian jute bag whether polythene lined or not is mentioned. There is no mention about the polypropylene woven bag in the schedule of Assam Entry Tax Act, 2008. Both the items are different. Hence, the item under dispute is not exigible to tax under the Assam Entry Tax Act, 2008.

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

Memo No. CTS-29/2008/358-A
Copy to :-

Dated Dispur, the 1² March, 2013

- 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 Itydi India Ltd., Industrial Estate, Bamunimaidan, Guwahati-21 for information.


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


11/3/2013.