

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

ORDER

Dated Dispur, the 1st March, 2013.

No. CTS-14/2012/223 M/s Yashashwi Ispat Pvt. Ltd., B.K. Kakati Road, Ganga Niwas, Rehabari Sarabbhati, Guwahati-8 filed an application seeking clarification on the rate of tax on Copper Scrap. Sanjay Jalan, Director, appeared on behalf of the petitioner and filed his submission.

He submitted that entry at Sl. No. 26 of Part-A of Second Schedule reads as ferrous and non-ferrous metals and alloys, such as aluminum, copper, zinc and Extrusions of those. Further, as per clarification issued by the Commissioner of Taxes vide order No. CTS-63/2005/118 dt. 10th July, 2008 "Aluminium Scrap" and "Brass Scraps" are covered by the entry at Serial No. 26 Part A of the Second Schedule attached to the AVAT Act, 2003. Therefore, Copper Scrap should also come under that entry.

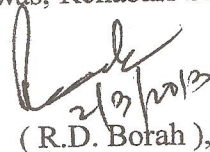
Perused the submission and order issued earlier vide Order No. CTS-63/2005/118 dt. 10th July, 2008 is also examined. In view of clarification issued earlier, it is logical that Copper Scarp shall also be covered under entry at Sl. No. 26 of Part A of the Second Schedule attached to the AVAT Act, 2003.

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

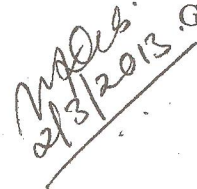
Memo No. CTS-14/2012/223-A
Copy to :-

Dated Dispur, the 4th 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 Yashashwi Ispat Pvt. Ltd., B.K. Kakati Road, Ganga Niwas, Rehabari Sarabbhati, Guwahati-8 for information.


(R.D. Borah),

Joint Commissioner of Taxes, Assam,
Guwahati-6.


23/3/2013