

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

ORDER

Dated Dispur, 6th the November/ 2013.

No. CTS-43/2011/189 M/s. Unipatch Rubber Ltd., Commerce House (Goal Building) A.T.Road, Guwahati-1 has filed an application in Form-76 of the Assam Value Added Tax Act, 2003 and sought clarification on taxability of Rubber Solution under the brand name-Tem Adhesive-C, Tem Adhesive-C(RTU), Tem Vulc and BVC used for the purpose of retreading of Tyres under the Assam Value Added Tax Act, 2003. The application is examined and found to be in order. Hence admitted.

Shri N.R.Purohit (Advocate) appeared on behalf of the party and placed his submissions. He submitted that rubber solution sold by the applicant under the brand name Tem Adhesive-C, Tem-Adhesive-C (RTU), Tem Vulc and BVC is taxable@5% covered by entry Serial No.159 of part C of Second Schedule attached to the Assam Value Added Tax Act, 2003. The petitioner has also submitted that a clarification in this regard has already been issued vide order No.CTS-78/2007/149 dated 03/07/2008. Perused the submission. Clarification has already been issued that rubber Solution is taxable @5% as per entry at Sl-159 of Part-C of the Second Schedule of Assam Value Added Tax Act, 2003, So, query to petitioner has already been answered.

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

Memo No. 43/2011/189- A
Copy to :-

Dated Dispur, the 13th November, 2013.

1. The Principal Secretary to the Govt. of Assam, Finance Department, Dispur, Guwahati - 6 for favour of kind information of the Government.
2. The Addl. Commissioner of Taxes/Joint Commissioners of Taxes (All) for information.
3. The Deputy Commissioner of Taxes (All) for information.
4. The Assistant Commissioners of Taxes/Superintendents of Taxes (All) for information.
5. M/s. Unipatch Rubber Ltd., Commerce House (Goal Building) A.T.Road, Guwahati-1 for information.


(R.D. Borah)

Addl. Commissioner of Taxes, Assam,
Dispur, Guwahati-5


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