

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

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ORDER

Dated Dispur the 20<sup>th</sup> January/ 2014.

No. CTS-42/2011/93 M/s. Sunrise Paper Products, Shed D-4 C, Mini Industrial Estate, Kahilipara, Guwahati-781016, Assam filed the petition under section 105 of the Assam Value Added Tax Act, 2003 seeking clarification on the following issues:-

- (1) What means & includes paper for the purpose of levy of entry tax? Does it include paper products?
- (2) Whether paper plate circles ( dish plate circles) used for manufacturing paper plate fall under entry 59 of the schedule to the Assam Entry Tax Act, 2008 and entry tax is payable on paper plate circles imported into the State of Assam for manufacturing of paper plates?

Chartered Accountant Manish Jain appeared on behalf of the petitioner and filed his submission. He submitted that the raw materials namely paper plate circles, toilet roll sheet & paper napkin rolls for manufacturing paper plates, toilet rolls & napkins have been imported since 2008, under valid road permits and no entry tax has been paid as never been demanded by the accessing authorities. But recently the esteemed office explained that the raw materials fall under entry No.59 of the schedule of the Assam Entry Tax Act, 2008.

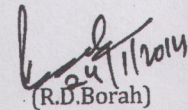
Perused the submission and entries of Assam Entry Tax Act, 2008 is examined. It is found that under the provision of Sl. No.59 of the Assam Entry Tax Act, 2008 paper is included as an item of Entry Tax introduced w.e.f. 04.01.2010 and ammended on 16.08.2012. The schedule says paper excluding newsprint (and Kraft paper) is a specified good. Therefore paper of any kind or shape shall be covered under the said entry. Hence, paper plate circles toilet roll sheet & paper napkin rolls which are nothing but paper are exigible to entry tax.

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

Dated Dispur, the 24<sup>th</sup> January, 2014.

Memo No. 42/2011/93-A  
Copy to :-

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. Sunrise Paper Products, Shed D-4 C, Mini Industrial Estate, Kahilipara, Guwahati-781016, Assam for information.

  
(R.D. Borah)

Addl. Commissioner of Taxes, Assam,  
Dispur, Guwahati-6