

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

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**ORDER**

Dated Dispur the <sup>29</sup> January, 2014.

No. CTS-3/2013/60                      M/S Nani Enterprises, R.N.B.Road, Kokrajhar has filed an application as per provision of Section 105 under the AVAT Act, 2003 seeking clarification on the rate of tax on the following items.

1. Electric Motor 25HP
2. Automotive Starter 20 HP
3. Main Switch 100 Amp
4. Power Capacitor (Volt & Ampere Meter)
5. Rice Huller
6. Rubber Sheller
7. Rice Polisher
8. Line Shaft
9. Bearing Block & Socket
10. V Pulley and V Belt "C"
11. W.T. Pulley
12. Rubber Belt

Shri Anup Kr. Mour, authorized representative appeared on behalf of the petitioner and filed submission. He submitted that the Huller Machine & accessories are taxable @ 5% except Electric Motor which is taxable @ 14.5%.

Perused the submission and entries of Assam Value Added Tax Act, 2003 are examined. It appears that the petitioner supply Huller machines made of castings and accessories as per list of goods enclosed to the Additional Director, Industries and Commerce Department, BTC, Kokrajhar. The entry at Sl.No.15 of Part A of Second Schedule reads as "Machineries used in the manufacture of goods and parts thereof including mould". As such all the items mentioned by the petitioner except Electric Motor 25 HP are covered by entry at Sl. No. 15 of Part A of Second Schedule.

As per the Schedules the rates of tax shall as below-


SL.No.	Name of Items	Entry in the Schedule	Rates of Tax
1.	Electric Motor 25HP	Fifth Schedule	14.5%
2.	Automotive starter 20 HP	Sl.No.171(iv) of Part C of Second Schedule	5%
3.	Main Switch 100 Amp	Sl.No.171(ii) of Part C of Second Schedule	5%
4.	Power Capacitor (Volt & Ampere Meter)	Sl.No.19 of Part B of Second Schedule	5%
5.	Rice Huller	Sl.No.15 of Part A of Second Schedule	5%
6.	Rubber Sheller	Sl.No.15 of Part A of Second Schedule	5%
7.	Rice Polisher	Sl.No.15 of Part A of Second Schedule	5%
8.	Line Shaft	Sl.No.15 of Part A of Second Schedule	5%
9.	Bearing Block & Socket	Sl.No.15 of Part A of Second Schedule	5%
10.	V Pulley and V Belt "C"	Sl.No.15 of Part A of Second Schedule	5%
11.	W.T. Pulley	Sl.No.15 of Part A of Second Schedule	5%
12.	Rubber Belt	Sl.No.15 of Part A of Second Schedule	5%

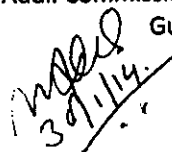
Sd/- Dr.J.B.Ekka, I.A.S.  
Commissioner of Taxes, Assam,  
Guwahati

Memo No. CTS- 3/2013/60-A,  
Copy to:

Dated Dispur, the 30 January, 2014.

1. The Additional Chief 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. M/S Nani Enterprises, R.N.B.Road, Kokrajhar for information.

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

  
30/1/14.