

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

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**ORDER**

Dated Dispur, the 27<sup>th</sup> February/ 2014.

**No. CTS-50/2005/343** As approved by the Govt. vide letter No.FTX-243/2013/8 dtd. 16/12/2013 this office order No.CTS-7/2009/297 DTD.30.03.2011 clarifying taxability of the item "Herbozyme" is hereby cancelled.

After careful examination /verification it is found that the product "Herbozyme" is an organic manure and a plant growth enhancer prepared from seaweeds.

This product is also known and treated as organic fertilizer in the market. As such, it is covered by the entry at Sl.No.25 of First Schedule attached to the Assam Value Added Tax Act, 2003.

Hence the said item "Herbozyme" is exempted from tax.

DISPUR, GUWAHATI.

\*\*\*  
**ORDER**

Dated Dispur, the 27<sup>th</sup> February/ 2014.

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

Dated Dispur, the <sup>1 March</sup> February, 2014.

Memo No. CTS- 50/2005/343-A,  
Copy to:

- As approved by the Govt. vide letter No.FTX-243/2013/8 dtd. 16/12/2013 this office order No.CTS-7/2009/297 DTD.30.03.2011 clarifying taxability of the item "Herbozyme" is hereby cancelled.
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. Excel Crop Care Ltd., 4001 Ram Kumar Arcade, Chatribari, Guwahati-1 for information.

Hence the said item "Herbozyme" is exempted from tax.

DISPUR, GUWAHATI.

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**ORDER**

Dated Dispur, the 27<sup>th</sup> February/ 2014.

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

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