

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

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ORDER

No. CTS-14/2012/274

Dated Dispur the <sup>23<sup>rd</sup></sup> June 2014.

M/S Kosons Forest Products (P) Ltd. Plot. No.9, EPIP, Amingaon, Guwahati-781031, Assam has filed an application as per provision of sec-105 under the AVAT Act, 2003 seeking clarification as to whether entry tax is payable on scents and fragrance oil used in producing incense sticks. The application is found in order and hence admitted.

Shri. Arun Rathi appeared on behalf of the petitioner and filed his submissions. He submitted that the applicant is a reviving unit and have started the production of incense sticks and for that they require to purchase fragrance oil and scents from outside the state. He further submitted that since these goods are not specified in the schedule to Assam Entry Tax Act, 2008 and as such the same should not be taxable under the Assam Entry Tax Act,2008.


Perused the submissions and entries at schedule of the Assam Entry Tax, Act 2008 are examined. As per section 3(1) of the Assam Entry Tax Act,2008, entry tax is leviable on the import value of the specified goods included in the list of specified goods of the Assam Entry Tax Act,2008. It appears that fragrance oil and scents are not specified in the schedule to the Assam Entry Tax Act,2008. As such, it is clarified that the above mentioned items are not exigible to tax under the Assam Entry Tax Act,2008.

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

Memo No. CTS- 14/2012/274-A  
Copy to:

Dated Dispur, 01 July 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 Commissaioners of Taxes, Zones (All) for information.
4. The Assistant Commissioners of Taxes/Superintendents of Taxes (All) for information and necessary action.
5. M/S Kosons Forest Products (P) Ltd. Plot. No.9, EPIP, Amingaon, Guwahati-781031 for information.

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

  
25/6/14