

GOVERNMENT OF ASSAM
OFFICE OF THE COMMISSIONER OF TAXES ::: ASSAM
GUWAHATI

**

ORDER

Dated Dispur the 10th February, 2016.

No.CTS-32/2013/109 : M/s. Assent Chemicals Ltd., Guwahati filed a petition u/s 105 of the Assam Value Added Tax Act seeking clarification as to whether they are liable to pay entry tax on bauxite, aluminium hydrate and sulphuric acid used in manufacture of ferric alum.

Three notices were issued to the applicant to appear on appointed days. But the applicant failed to turn up. Therefore, the clarification is issued based on documents submitted.

It is found that the items aluminium hydrate and Sulphuric Acid are comprehended by the entry Serial No.51 of the Assam Entry Tax Schedule reading as 'Chemicals'. As regards the item "Bauxite", the same is enumerated as a district item at Serial 57 of the said schedule. Since these item are covered by enumerated entries at Serial No 1 to Serial 67, the entry Serial No.68 does not come into consideration.

It further appears that the contention raised by the applicant that the concerned goods are used by him as raw materials in manufacture of ferric Alum etc and hence this will not attract entry tax by virtue of entry serial No.68 of the Assam Entry Tax Act schedule is wholly misconstrued since the entry serial No.68 deals with items not enumerated under any of the preceding entries of the Assam Entry Tax Act schedules.

It is therefore clarified that the applicant is liable to pay entry tax on import of item via Bauxite, Sulphuric Acid and aluminium Hydrate at the rate of 2%.

Sd/-

(Anurag Goel, IAS),
Commissioner of Taxes, Assam,
Dispur, Guwahati-6.

Memo No.CTS-32/2013/109-A

Dated Dispur, the 11th February, 2016.

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. Assent Chemicals Ltd., Topatoli, NH-37, P.O.Khetri, Assam for information.

(A. Choudhury)
Joint Commissioner of Taxes, Assam,
Dispur, Guwahati-6.

MPS
11/02/16