

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

ORDER

Dated Dispur, the 13th October, 2015.

No. CTS-38/2015/30 : The petitioner filed a petition seeking clarification regarding levy of taxes on their product "concertina coils".

The fact as stated by the petitioner, M/s. SRK Associates, a registered company under the AVAT Act, is that their item "concertina coil" falls at serial no.129 of the Second schedule of the AVAT Act i.e. fabricated item of iron and steel. Therefore, according to the Petitioner their item is taxable @ 5%, though presently they are paying tax @ 14.5%.

After perusal of the petitioner's petition, I am of the firm opinion that in common parlance fabricated iron and steel means angles, joists, rail, window frame, window grill, collapsible gates etc. The item concertina coil is a type of barbed wire or razor wire that is in form of large coils which can be expanded like a concertina. It is used to provide man or animal proof fencing, obstacles and the like. The item is therefore taxable @14.5%.

With the above observation, the petitioner's prayer is disposed off with the clarification that VAT is payable @14.5% by M/s. SRK Associates on the items "concertina coil".

Sd/-

(Dr. Ravi Kota, IAS)
Commissioner of Taxes, Assam
Guwahati.

Memo No. CTS-38/2015/30-A

Dated Dispur, the..28th October, 2015.

Copy to:-

1. The Principal Secretary to the Government of Assam, Finance Department, Dispur for favour of kind information.
2. The Additional Commissioners of Taxes/ Joint Commissioners of Taxes (All), Head Office for information.
3. The Deputy Commissioner of Taxes , (All) for information.
4. The Assistant Commissioner of Taxes, (All) for information.
5. M/s. SRK Associates, Lokhara Chariali, Lalung Gaon, P.O., Sawkuchi, Guwahati-781034, Kamrup, Assam for information.

(A. Choudhury)

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

M/S
28/10/15