

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

ORDER

Dated Dispur, the 23rd June, 2016.

No. CTS-71/2015/41 - The petitioner, M/s S.B Enterprise filed a petition seeking clarification regarding rate of tax of their products UPVC Solution and CPVC Solution.

According to the petitioner, M/s S.B Enterprise, a registered dealer bearing TIN Nos.18060016020 under the AVAT Act, the products "UPVC Solution and CPVC Solution" are covered by serial no. 47 of the Second schedule of the AVAT Act i.e. pipes of all varieties including G.I Pipes, C.I Pipes, ductile pipes and PVC Pipes and fitting thereof. Therefore, according to the Petitioner both commodities are taxable @ 5%.

After perusal of the petitioner's petition and personally examining the products in question, I am of the firm opinion that both commodities are taxable @ 14.5% because both commodities are adhesives and not pipes and fitting thereof and therefore are covered by serial nos. 1 of Fifth Schedule. The items are 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 S.B Enterprise on the commodities "UPVC Solution and CPVC Solution".

Sd/- Anurag Goel, IAS,
Commissioner of Taxes, Assam,
Guwahati

Memo No. CTS-71/2015/41-A

Dated Dispur, the 24th June, 2016.

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 S.B Enterprise; A.T Road, Guwahati for information.

24/6/16
(H. Borgohain)

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

M. Goel
24/6/2016