

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

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**ORDER**

Dated Dispur, the 4<sup>th</sup> May, 2017.

No.CTS-62/2015/52 - The petitioner M/s Hamilton House Wares, Ashok Bhavan, M.S Road, Guwahati filed a petition seeking clarification as to whether "Thermo Steel products" sold by the company made of steel such as Flask, Casseroles, Water Bottles, Lunch Box, Water jugs etc would fall within the meaning of "utensils" under entry at serial nos. 6 of Part A of Second Schedule of the Assam Value Added Tax Act. The applicant is a dealer registered under the Assam Value Added Tax Act, 2003 bearing TIN No.18270024101. The petitioner also queried that if such products are not covered by entry at serial nos. 6 of Part A of Second Schedule of the Assam Value Added Tax Act, then whether the said items would fall under any other entry of the Second Schedule or part thereof.

Perused the petition. I have also given my anxious consideration to the submission of the petitioner.

At this stage it is pertinent to extract the relevant entry of goods covered by serial no. 6 of Part A of Second Schedule of the Assam Value Added Tax Act. The entry reads as follows

"Aluminum, Steel, Brass and enameled utensils including pressure cooker".

Now, the question is whether the goods mentioned by the petitioner falls within the meaning of the term "utensil" and also whether the goods mentioned are covered by aluminum, steel, and brass.

In common parlance, the meaning of "utensil" is items of daily household use mainly used for preparing, serving or keeping/storing food or beverages. Therefore, in the instant case, the items flask, casseroles, water bottles etc sold by the company appear to falls within the meaning of "utensil". The petitioner had also submitted a booklet cataloging his products. From this cataloging, it is clear that thermo products sold by him are made of steel. Therefore as products made of steel are covered by entry at serial nos. 6 of part A of the Second Schedule, therefore, Thermo Steel Products sold by the Petitioner being made of steel are thus covered by entry at serial nos.6 of part A of the Second Schedule and are taxable at rates applicable from time to time.

With the above observation, the petitioner's petition is disposed of.

*sd/-*  
(Anurag Goel, IAS)  
Commissioner of Taxes, Assam  
Dispur, Guwahati-6

Memo No. CTS-62/2015/52-A Dated Dispur, the 12 th May, 2017.

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 Hamilton House Wares, M.S Road, Guwahati-05 for information.

*JG*  
Addl. Commissioner of Taxes, Assam,  
Dispur, Guwahati-6.