

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

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ORDER

Dated Dispur, the 24<sup>th</sup> December, 2009

No. CTS-69/2006/53: M/s. Hindustan Unilever Ltd., Brooke House, 9, Shakespare Sarani, Kolkata-700071 sought the following clarification—

- 1) As the concession to CSD has been allowed by a special Notification, whether the sale to CSD would still attract VAT @4% after Notification No. FTX.55/2005/Pt-III/118 dated 31.10.2009 or whether there has been any amendment in this regard.
- 2) Whether the sale of goods covered under Second Schedule would be 5% or 4%.

Perused the petition as well as the notification No. FTX.70/2007/22 dated 27.02.2009 and notification No. FTX.55/2005/Pt-III/118 dated 31.10.2009. A clarification was issued earlier vide Memo No. CTS-69/2006/50-A dated 09.12.2009. Now on further examination of the same, it has come to light that some apparent errors crept in it. Hence, it is rectified as below and the rate of tax on CSD transaction shall be as follows:-

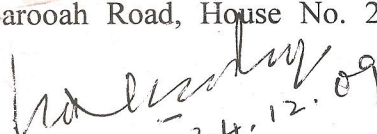
- 1) Sale of goods covered under entry at Sl. No. 1 of Fifth Schedule to CSD shall be taxable @4%, subject to conditions mentioned in para (v) of the notification dated 27.02.2009.
- 2) Sale of goods covered under Second Schedule to CSD shall be taxable @5%.

Sd/-Sanjay Lohiya,  
Commissioner of Taxes, Assam,  
Guwahati.

Memo No. CTS-69/2006/53-A  
Copy to:-

Dated Dispur, the 24<sup>th</sup> December, 2009

1. The Principal Secretary to the Government of Assam, Finance (Taxation) Department, Dispur, Guwahati-6 for favour of kind information of the Government.
2. The Addl. Commissioners of Taxes/Joint Commissioners of Taxes (All) for information.
3. The Deputy Commissioners of Taxes (All) for information.
4. The Assistant Commissioners of Taxes/Superintendents of Taxes (All) for information.
5. M/s. Hindustan Unilever Ltd., Brooke House, 9, Shakespare Sarani, Kolkata-700071 for information.
6. M/s. Eveready Industries India Ltd., Dr. B. Barooah Road, House No. 29, Ulubari, Guwahati-7 for information.

  
(M.H.A. Choudhury),  
Addl. Commissioner of Taxes, Assam,  
Dispur, Guwahati-6.

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