

GOVERNMENT OF ASSAM  
OFFICE OF THE COMMISSIONER OF TAXES::ASSAM::KAR BHAWAN  
DISPUR.GUWAHATI.

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ORDER

Dated Guwahati, the 1<sup>st</sup> February, 2010.

No. CTS-6/2009/131 : M/s. Parekh Integrated Services Pvt. Ltd., House No.48, Anand Nagar, Six Mile, Khanapara, Ghy-22 has filed an application under section 105 of the Assam Value Added Tax Act, 2003 seeking clarification on the rate of tax on the following items :-

- 1) PMMA Intraocular Lenses
- 2) ACRYSOF Single-piece Intraocular Lenses.
- 3) ACRYSOF Multi-piece Lenses.
- 4) ACRYSOF RESTOR Intraocular Lenses.

Sri B.J. Koushik, Manager and Authorised Signatory appeared and placed his submission. He submitted that they have marketed the above product as Drugs and Medicine under Fourth Schedule (before 31.10.09) under the Assam Value Added Tax Act, 2003 charging tax @4% on MRP. He also submitted that to deal the said products, they require license from the Controller of Drugs. Hence according to them, Controller of Drugs, Govt. of India consider the above four products as drugs and medicine. He also furnished the copies of License to import, agreement etc. which are perused.

It appears from the copy of the License that the license issued by the Licensing Authority of the Central Drugs Standard Control Organisation is to import devices i.e. the authority has treated above items as devices and not as drugs and medicines. Further in common parlance, above items can not be treated as drugs and medicines. As such it is clarified that the items under consideration are not drugs and medicines. Hence it is taxable @12.5% as per entry at Sl. No.1 of the Fifth Schedule of the Assam Value Added Tax Act, 2003 before 31-10-2009 and @5% as per entry at Sl. No.105 of the part A of Second Schedule from 31-10-2009.

Sd/-Sanjay Lohiya,  
Commissioner of Taxes, Assam,  
Dispur, Guwahati-6.

Memo No. CTS-6/2009/131 -A

Dated Dispur the 3<sup>rd</sup> February, 2010.

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. Parekh Integrated Services Pvt. Ltd., House No.48, Anand Nagar, Six Mile, Khanapara, Ghy-22 for information.

(A. Chowdhury),

Superintendent of Taxes, (Law),  
Office of the Commissioner of Taxes, Assam,  
Dispur, Guwahati-6.

M. Dub.  
2/2/10.  
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