

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

ORDER

Dated Guwahati the 6th February, 2010.

No. CTS- 84/2007/170 : NERAMAC Ltd. 9 Rajbari Path, G.S. Road Guwahati-5 has filed an application under section 105 of the Assam Value Added Tax Act, 2003 seeking clarification as to whether fresh or green turmeric is taxable under the Assam Value Added Tax Act, 2003 or not. Application is found to be in order, hence admitted.

Mr. K.C.S. Kurup, Senior Zonal Manager appeared on behalf of the petitioner. He submitted that since fresh items like vegetables, ginger are exempted from tax, fresh turmeric should also be placed in similar category. He also filed a written submission which is also perused.

On examination of entries of the Assam Value Added Tax Schedule it is found that as per entry at Sl. No. 18 of the First Schedule fresh vegetable and fruits are exempted under the Assam Value Added Tax Act. Further, there is another entry at Sl. No.62 of the Part-A of Second Schedule which reads on "Spices of all varieties and forms including cumin seed, aniseed, turmeric and dry chillies." As such there is a specific entry for "turmeric" it would not be correct to exclude fresh turmeric out of it and include under general entry of "fresh vegetable". The specific entry shall prevail over general entry. It is, therefore, clarified that "fresh turmeric" shall come under the entry at Sl. 62 of Part-A of Second Schedule and shall be taxable @ 5%.

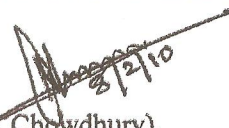
Sd/-Sanjay Lohiya,
Commissioner of Taxes, Assam,
Dispur, Guwahati-6.

Memo No. CTS-84/2007/170 -A

Dated Dispur the 8th 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. NERAMAC Ltd. 9 Rajbari Path, G.S. Road Guwahati-5 for information.


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