

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

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**ORDER**

Dated Guwahati the 4<sup>th</sup> Oct.,2010.

No. CTS-91/2002/195 : M/s. Shree Balaji Traders, Shoppers' Point, Room No. 526, Fancy Bazar, Guwahati-1 has filed an application under Section 105 of the Assam Value Added Tax Act, 2003 seeking clarification on rate of tax on "Particle Board".

Shri Vijay Kr. Sureka, Tax Consultant appeared on behalf of the petitioner and placed his submission. He submitted that "Particle Board" is identical to "Decorative plywood", therefore it is covered by entry at Sl. No. 109 of Part-A of the Second Schedule of the Assam Value Added Tax Act, 2003. He also submitted that use and manufacturing process of both the items are almost same. Further major heading of all such items are same in Central Excise Tariff.


Perused the submission and entry at Sl. No.109 of Part-A of the Second Schedule of the Assam Value Added Tax Act, 2003 is also examined. The entry reads as "Plywood, Block Board, Decorative Plywood." As such the item " Particle Board" is not in the entry. Further it appears that though heading is same under Central Excise Tariff but sub-heading of all the products are different. The item is different from plywood, block-board or decorative plywood, hence it will not come under entry at Sl No. 109 of Part-A of the Second Schedule of the Assam Value Added Tax Act, 2003. As the item "Particle Board " is not mentioned in any other entry at First, Second, Third or Fourth Schedule of the Act, it will come under entry at Sl. No. 1 of the Fifth Schedule and shall be taxable @ 13.5%.

(Sanjay Lohiya),  
Commissioner of Taxes, Assam,  
Dispur, Guwahti-6.

Memo No.CTS-91/2002/195 -A  
Copy to :-

Dated Dispur, the 8<sup>th</sup> Oct.,2010.

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. Shree Balaji Traders, Shoppers' Point, Room No. 526, Fancy Bazar, Guwahati-1 for information.

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