

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

ORDER

Dated Dispur, the 1<sup>st</sup> February, 2013.

No. CTS-21/2005/352 : M/s Rhino Electricals, S.S. Road, Lakhtokia, Guwahati has filed a petition under Section 105 of the Assam Value Added Tax Act seeking clarification under rate of tax applicable on the item "BPL Kit".

Shri K. Agarwala, C.A. appeared on behalf of the petitioner and filed his submission. He submitted that the item "BPL Kit" is a special item prepared by fixing certain electrical items on a wooden board as per work order of M/s Power Grid Corporation Ltd. for use in Rajib Gandhi Gramin Bikas Yojona scheme of Govt. of India. The "BPL Kit" consists of Wooden Sheet Board, Switch, Angle Holder, CFL Light, DP Switch and Kitkat/Cutout. He also submitted that no description is found on the 2<sup>nd</sup> Schedule which can classify such item under the category of IT product nor it is covered under 1<sup>st</sup> Schedule or Part-A of 2<sup>nd</sup> Schedule of the Assam Value Added Tax Act, 2003. He also submitted a sample of the product.


His submission is perused and products are examined. It appears that the product namely BPL Kit is not covered under any entry in the 1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup> and 4<sup>th</sup> Schedule of the Assam Value Added Tax Act. As such the item shall come under entry at Sl. No.1 of the 5<sup>th</sup> Schedule and shall be taxable @ 13.5%.

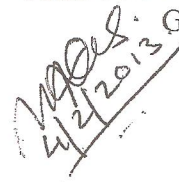
Sd/- Dr. J.B. Ekka, IAS,  
Commissioner of Taxes, Assam,  
Guwahati-6.

Memo No. CTS-21/2005/352-A  
Copy to

Dated Dispur, the 05 February, 2013

- 1 The Principal Secretary to the Government of Assam, Finance 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 Commissioner of Taxes (All) for information.
4. The Assistant Commissioner of Taxes, Superintendent of Taxes(all) for information.
5. M/s Rhino Electricals, S.S. Road, Lakhtokia, Guwahati, for information.

  
( R.D. Borah ),  
Joint Commissioner of Taxes, Assam,  
Guwahati-6.

  
4/2/2013