

No. CTS-56/2005/79

Dated Dispur, the 6th June, 2007.

Sub : Clarification under The Assam Entry Tax Act, 2001.

Extract of the order

It is clarified that as per provision of section 5 of the Assam Entry Tax Act/2005, no tax shall be levied in respect of specified goods, which are also subject to levy of tax under the provision of the Assam Value Added Tax Act, 2003.

In view of the above tobacco and tobacco products are not liable to entry tax subject to the conditions as laid down in section 5 of the Assam Entry Tax Act/2001

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