

No.: CTS-16/2005/483

Dated Guwahati the 3rd August, 2007

Sub: Clarification of rate of tax on “De-oiled rice bran” under the Assam Value Added Tax Act, 2003.

Extract of the Order

The item “oil cake and de oiled cake” were made taxable under the AVAT Act vide entry at Sl. No. 24(b) of the Second Schedule @ 4% w.e.f. 1.5.2005. However, subsequently “De oiled cake” has been exempted from tax w.e.f. 29-7-2005 by inserting the same in entry at Sl. No.3 of the First Schedule and deleting the same from entry at Sl. No. 24(b) of the Second Schedule to the Act. So presently ‘De oiled cake’ is exempted from tax.

But the item “de-oiled rice bran” retains the character of rice bran even after de oiling. It is not called “de-oiled rice bran cake”. Besides, it has other use other than cattle feed.

In view of above, it is clarified that “De-oiled Rice bran” is not covered by either “poultry feed or De oiled cake”. The same is taxable @ 12.5% as per entry at Sl. 1 of the Fifth Schedule appended to the AVAT Act, 2003.

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