

No. CTS-29/2008/553

Dated Dispur the 15th October/2008

Sub: Clarification of rate of tax on Promul F.R. & Protex DS 4000.

Extract of the Order

(1) **Promul F.R.:** The entry at Sl. No. 128 of the Part-C of the Second Schedule of the AVAT Act'2003 is "Rosin and resin acids and derivatives thereof; rosin spirit and rosin oil; run gums." The heading mentioned is same as mentioned in the Central Excise Tariff Act 1985 (5 of 1986) i.e. 38.06. Therefore it is clarified that the product comes under the heading of 38.06, as such the product Promul- F.R is taxable @4% as per entry at Sl. 128 of the Part –C of the Second Schedule of the AVAT Act'2003.

(2) **Protex – DS-4000:** The entry at Sl. 129 of the Part-C of the Second Schedule of the AVAT Act'2003 is similar to that of Central Excise under heading 38.07. Therefore, it is clarified that the product will come under the purview of the said heading. Hence taxable @ 4%.

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