

No CTS-48/2005/112

Dated Dispur, the 29th September, 2007.

Sub: Rate of tax on Pressure Cooker, Non-Stick Ware and Coconut Oil.

Extract of the order

With reference to your letter on the subject, I am to say that entry 6 of 2nd Schedule to the Assam Value Added Tax Act/2003 reads as “aluminum Utensils and enameled utensils”. In common parlance, pressure cooker and non-stick ware are not treated as Aluminum utensils and enameled utensils. Therefore such items will not be covered by entry 6 of the 2nd Schedule to the Act ; but will fall under Fifth Schedule and will be taxable @ 12.5%.

The Coconut Oil in the state is not used for cooking and hence not treated as edible oil. It is mainly used as hair-Oil, therefore it is taxable @ 12.5% under Fifth Schedule of the Assam Value Added Tax Act, 2003.

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