

Sub: Clarification on rate of tax on “Potassium aluminium sulphate” i.e. Alum.

Extract of the Order

The heading No. 2033 of the Central Excise Tariff Act deals with Sulphates, Alums, Peroxo-sulphates and Alum is in sub-heading 30 i.e. 2833.30. However, the Part-‘B’ of Second Schedule of the Assam Value Added Tax Act includes only one entry at Sl. No. 60 which is sub-heading No. 2833.10, namely “Copper Sulphates”.

Therefore it is clear that “Potassium Aluminium Sulphate” i.e. Alum is not in any of the entries in First, Second, Third and Fourth Schedule of the Assam Value Added Tax Act’ 2003.

It is, therefore, clarified that the item under consideration is taxable @12.5% as per entry at Sl. No. 1 of the Assam Value Added Tax Act, 2003.

Sd/-(Sanjay Lohiya)
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