

**List of Orders passed by the Commissioner,
Sales Tax u/s. 102 of the W.B. VAT Act, 2003.**

Sl. No.	Case No.	Applicant's name & address	Name of the item/items	Date of order	Rate of VAT determined	Remarks
1	24X/PRO/VA T/2005/2	M/s. Palsons Drugs & Chemical Industries of 10/D/1, Ho-Chi-Minh Sarani, Kolkata – 700071.	1) Mouthwash containing chlorohexidine Gluconate 0.2%, meant for plaque & Gingivitis. 2)Dentifrice containing strontium chloride Hexahydrate 10% meant for Dental caries & Hypersensitivity of Tooth. 3) Dermatological Bars containing Ketoconazole 2%, Permethrin 1%, Allantoin 0.2%, Prepared coal tar 1%, Vitamin E 0.5% and other medicinal ingredients, meant for treatment of dermatological disorders	11.05.2005	4% (Pt. I, Schedule – C, Entry 25A.)	
2	24X/PRO/VA T/2005/03	M/s. J.K. Dairy & Foods Ltd., 7, Council House Street, Kolkata – 700001.	“DAIRY TOP” (classified as skimmed milk powder)	06.07.2005	4% (Pt. I, Schedule – C, Entry 73)	
3	24X/PRO/VA T/2005/04	M/s. R.N. Trivedi & Sons of 23, Dr. Kartick Bose Street, Kolkata – 700009.	Kraft paper straw board, grey board and mill board	06.07.05	4% (Pt. I, Schedule – C, Entry 53)	
4	24X/PRO/VA T/2005/05	Murli & Bros., 4A, Karbala Md. Street, 1 st floor, Kolkata – 700001	Handkerchief	15.03.2006	12.5% (from 1.4.05 to 31.1.06) 4% from 1.2.06. (Pt. I, Sch. – C, Sl. No. 10A)	RN-139/2006. Determination is affirmed by Hon'ble Tribunal.

5	24X/PRO/VAT/2005/07	M/s. Rahul Industrial Enterprises Pvt. Ltd. of 6, Raghunandan Lane, Kolkata – 700006.	Damarbatu or dhuna (hawan samagri)	2.2.06	4% (Pt. I, Sch – C, Sl. No. 40)	
6	24X/PRO/VAT/2005/09	M/s.Siemens Information Systems Ltd.,43, Shantipally, E.M. Bypass, Rashbehari Connector, Kolkata – 700091.	Supply of customized software developed according to specific needs of a customer.	13.12.05	12.5% (Tax shall be levied on the contractual transfer price)	RN-46/2006, which is pending before Hon'ble WBTT for adjudication
7	24X/PRO/VAT/2005/10	M/s. N.P. Syndicate of 22, Strand Road, Kolkata – 700 001.	<ol style="list-style-type: none"> 1. Diesel engine 2. Diesel engine generator set and 3. spare parts of diesel engine and diesel engine generator set. 	28.2.06	12.5%	RN 365/2007 & 377/2007, Hon'ble WBTT decided that Diesel engine and diesel engine generator being machineries fall under item No. (XXVIII) of serial No. 54B of Part I of schedule C when these are used in the commercial activities. Spare parts, accessories and components of the above items also fall under item No. (XXIX) of the serial No. 54B as stood before 1.4.2007. But from 1.4.2007 the spare parts, accessories and components would not fall in serial No. 54C of part I of schedule C i.e. these would attract tax @ 12.5%. The diesel engine and diesel engine generator which are designed to be used exclusively for domestic purpose and the spare parts, accessories and components thereof shall not come under the serial Nos. 54B and 54C of the schedule C, part I of the W.B. VAT Act, 2003.
8	24X/PRO/VAT/2005/11	M/s. Laha Enterprise, 247, S.H. Kr. Basu Sarani, Kolkata – 700 074.	Diapers and underpads	13.12.05	12.5%	

9	24X/PRO/VA T/2005/12	Surya Coco Oils Ltd., 6, Waterloo Street, 2 nd floor, Reliance House, A/203, South Block, Kolkata – 700 069.	Coconut oil	28.06.2006	12.5%	
10	24X/PRO/VA T/2005/13	M/s. Mahavir Spinning Mills Ltd., 55, Canal East Road, Kolkata – 700 085	Cotton hosiery yarn and polyester hosiery yarn.	13.12.05	Exempted(Entry 20D of schedule A)	
11	24X/PRO/VA T/2005/15	M/s. R.P. Sinha & Co., 43, Biplabi Dinesh Mazumdar Sarani, 564, Block 'N' New Alipore, Kolkata – 700 053,	Railway carriage fan	19.12.05	4% (Entry 60 of Part I of sch. C)	
12	24X/PRO/VA T/2005/17	M/s.Priya Laboratories Pvt. Ltd. 224, A.J.C. Bose Road, Kolkata – 700017	“Priya Yours” – A For Apple” (fruit drink)	21.3.06	4% (Entry 58B, Part I of sch. C)	
13	24X/PRO/VA T/2005/18	M/s. Shyam Enterprises, 78, H.C. Dutta Road, Sukhchar, 24-Parganas (N).	Paper spool center, paper cores and paper tubes	29.12.05	4% (Pt.III, Schedule – C, Entry 161).	
14	24X/PRO/VA T/2005/19	M/s. Rashmishree Creations, 2, Kali Krishna Tagore Street, Kolkata-700007	“Fringe, lace/braid, tape, cord/rope, trimmings, picture hanger, Christmas decoration and tassel of different types”. (handicraft items).	20.1.06	Exempted. (Entry 20C of Schedule A).	
15	24X/PRO/VA T/2005/21	M/s. Rasna Private Ltd., 34, C.R. Avenue, Jabakusum House, 2 nd floor, Suit No. 8, Kolkata – 12	Fruit powder and fruit/vegetable extracts based products containing fruit powder, fruit concentrate, “Non fruit/vegetable extracts based product. i) Fruit powder ii) Fruit powder prepared from	1.2.06	12.5% from 1.4.05 to 30.4.05 and 4% from 1.5.05 to 30.6.05	

			vegetable & fresh fruit from 1.7.05 to till date		4%	
			iii) Fruit powder prepared from dry fruit from 1..7.05 to till date		12.5%	
			iv) Fruit/non fruit vegetable extract based products		12.5%	
16	24X/PRO/VA T/2005/22	M/s. Remi Sales & Engineering Ltd., Bando House, 29, Ganesh Chandra Avenue, Kolkata – 700 013.	1. Centrifuges of all types (Medical equipments, devices & implants)	06.02.06	12.5% w.e.f. 1.4.05 to 30.4.05 and 4% w.e.f.1.5.05 onward.	
			2. Blood Storage Cabinet (Medical equipments, devices & implants)		-do-	
			3. Plasma & ultra blow freezer (Medical equipments, devices & implants)		-do-	
			4. Blood collection monitor, biomixer (Medical equipments, devices & implants)		-do-	
			5. Sealers (Medical equipments, devices &		-do-	

			implants) 6. Donar chari (unspecified group) 7. Plasma Extractor (Medical equipments, devices & implants) 8. Shakers (Medical equipments, devices & implants) 9. Platlet Agitator & incubator (Medical equipments, devices & implants) 10. Cryoprecipitate/thawing bath (Medical equipments, devices & implants).		12.5% 12.5% from 1.4.05 to 30.4.05 and 4% from 1.5.05 onwards -do- -do- -do-	
17	24X/PRO/VA T/2005/23	M/s. Radio Manufacturers of India, 70, Ganesh Chandra Avenue, Kolkata – 700 013.	a) speakers(column, ceiling, wall mounted, fitted in box) with or without line matching transformer. b) Microphone (paging, vocal, music)	27.2.06	4% (Pt. II,sch. C, Sl/. No. 10) 4% (Pt. II, sch.C, sl. 10)	

			c) Conference system comprising microphone, in-built speakers and power supply.		12.5%	
			d) function/pulse generator,		12.5%	
			e) probe for cathode Ray Oscilloscope		12.5%	
			f) multimeter/LCR meter/Panel meter/RF and AF power meter,		12.5%	
			g) Power supply(using small transformers for producing constant current and voltage for digital circuit applications)		12.5%	
			h) Trainer kit		12.5%	
18	24X/PRO/VA T/2005/25	M/s. M.C. Moujee & Co Pvt. Ltd., 46,Ezra Street, Kolkata – 700001.	1. Tower bolts, door bolts and locking bolts, Hash bolts, L-Lock bolts, J-lock bolts. 2. Hinges.	16.3.06	12.5% w.e.f. 1.4.05 to 30.4.05 4% w.e.f. 1.5.05 onward. 12.5% w.e.f. 1.4.05 onward.	
19	24X/PRO/VA T/2005/26	M/s. The Metal Powder Company Ltd., 1/1, Transport Depot Road, Kolkata – 700088.	Non-ferrous metal powder Ferrous metal powder	03.04.06	4%(Pt.I, sch – C Sl. No. 51) 4% (Pt. I, sch – C, Sl. No. 32.)	
20	24X/PRO/VA T/2005/28	M/s. Hindalco Industries Ltd., 9/1, R.N. Mukherjee Road, Kolkata – 700001.	Aluminium dross.	28.3.06	4% (Pt. III Sch. C Sl. No. 12)	
21	24X/PRO/VA T/2006/29	M/s. Chakresh Stores, 65, Cotton Street, Kolkata –700007.	Silver leaves containing 99.55% of silver.	21.3.06	1% Sch. B	

					Sl. No. 2.	
22	24X/PRO/VA T/2006/30	M/s. Sumit Technisch & Engineering Pvt. Ltd. Mercantile Building, 9/12, Lalbazar Street, 2 nd floor, E Block, Kolkata - 700001	i) M.S. Box, Model no. 1000/2000 ii) M.S. Fabricated box.	26.6.06	12.5% 12.5%	
23	24X/PRO/VA T/2006/31	M/s. R.K. Mondal & Sons., P-47, Rabindra Sarani, Kolkata – 700001.	a) Harmonium b) Violin c) Guitar d) Mandoline e) Drum f) Thumba g) Santoor h) Tamburine i) Banjo j) Congo	6.11.06	12.5%	On amendment w.e.f. 1.4.2007 Tabla, Khol, dhol, Pakhwaj, mridango, dhak, madal, dugdugi, flute, jaltaranga and Ghungru have been declared as exempted. Harmonium is held to be exempted w.e.f. 1.4.08. Other items remain as before
24	24X/PRO/VA T/2006/32	M/s. Jaju Brothers, 11, Pollock Street, Kolkata – 700001	Diesel engine and its spare parts	21.3.06	12.5%	RN 365/2007 & 377/2007, Hon'ble WBTT decided that Diesel engine and diesel engine generator being machineries fall under item No. (XXVIII) of serial No. 54B of Part I of schedule C when these are used in the commercial activities. Spare parts, accessories and components of the above items also fall under item No. (XXIX) of the serial No. 54B as stood before 1.4.2007. But from 1.4.07 the spare parts, accessories and components would not fall in serial No. 54C of part I of schedule C i.e. these would attract tax @ 12.5%. The diesel engine and diesel engine generator which are designed to be used exclusively for domestic purpose and the spare parts, accessories

						and components thereof shall not come under the serial Nos. 54B and 54C of the schedule C, part I of the W.B. VAT Act, 2003.
25	24X/PRO/VA T/2006/33	M/s. Shree Radha Industries, 1/A, Burman Street, 3 rd floor, Kolkata – 700007.	Precured Tread rubber, cushion gum and Vulcanizing solution	20.3.06	12.5%	After amendment items are held to be taxable @ 4% w.e.f. 1.4.08
26	24X/PRO/VA T/2006/35	M/s. Afna Associates, 1/A, Sandal Street, Kolkata – 700016.	“Sharbat Rooh Afza”	28.4.06	4% (Pt. I, Sch. C Sl. No. 58B)	
27	24X/PRO/VA T/2006/36	M/s. Saraf Inustries, Mercantile Building, 2 nd floor E Block, 9,Lalbazar Street, Kolkata – 700001.	Bucket ear and washer	28.4.06	12.5%	
28	24X/PRO/VA T/2006/37	M/s. Gee Pee Foods (P) Ltd., 6, Hungerford Street, Kolkata – 700017	Murmure (Namkeen).	8.5.06	12.5%	
29	24X/PRO/VA T/2006/38	M/s Manesh Trading Co., 51, B.R.B. Basu Road, Kolkata – 700001.	E.P. Liner (wads) made of plastic.	8.5.06	4% (Pt.III, Sch. C Sl. No. 130)	
30	24X/PRO/VA T/2006/39	M/s. Metaflux Co. Pvt. Ltd. 162, VIP Road, Kolkata – 700054.	a) Hot tops b) cold and hot tundish boards c) ladle lining system ; d) ladle covers ; e) nozzle opening compound ; f) antipiping compound ; g) sleeves ; h) refractory coatings & paints ; i) low cement castables & basic ramming mass, j) sprayable & other allied products.	5.7.06	12.5%	
31	24X/PRO/VA T/2006/40	M/s. Dimi India Pvt. Ltd., Andul Road, Panchpara, P.O.	Chilled iron grits and shots.	26.6.06	12.5%	

		Radhadasi, Howrah – 711313.				
32	24X/PRO/VA T/2006/42	M/s. G.C. Saha & Son., 6/A, Ganga Narayan Dutta Lane, Kolkata – 700006.	Pearl Sago and Vita Pearl Sago, Vita Shoti	28.6.06	Exempted, (Sch – A, Sl. No. 32.) 4% (Pt. I, Sch. C Sl. No. 77.)	
33	24X/PRO/VA T/2006/44	M/s. Avirasico International, 215/216, Old China Bazar Street, 5 th floor, Suit No. 23, Kolkata – 700001.	Push cocks, bib cocks and ball cocks 1) when sold to Railway Authorities for their exclusive use as parts of Rail Coaches. 2) In all other cases..	12.7.06	4% (Pt. I, Sch. C Sl. No. 60) 12.5%	
34	24X/PRO/VA T/2006/46	M/s. Kap Enterprises, 104/3/1, G.T. Road (North), Salkia, Howrah – 6.	Vasmal Yogiraj Ayurvedic Oil (Thanda Tel)	11.7.06	4% (Sl. No. 25A of Part I of Sch. C)	
35	24X/PRO/VA T/2006/49	The Bharat Battery Manufacturing Co. Pvt. Ltd., 11A & B, Jamir Lane, Kolkata – 700019.	Railway Carriage Batteries.	12.7.06	4% (Pt. I, Sch. C Sl. No. 60)	
36	24X/PRO/VA T/2006/50	M/s. Krishna Technochem Pvt. Ltd., Vill & P.O. Kanduah Sulati, Howrah	Organic Solvent Oil	12.9.06	12.5%	RN-303/2006 was filed before Hon'ble WBTT on 10.10.06. The

		- 711302				petition was dismissed by Hon'ble WBTT on 6.8.09 with the direction to the petitioner to approach to Govt. for redressal of grievance.
37	24X/PRO/VA T/2006/51	M/s. Sunny International, 114, Rabindra Sarani, Kolkata - 700007.	Brass button	11.8.06	12.5%	After amendment all types of button are held to be taxable @ 4% w.e.f. 1.11.06.
38	24X/PRO/VA T/2006/53	M/s. Sony India Pvt. Ltd., 23C, Ashutosh Chowdhury Avenue, KCI Plaza, Kolkata - 700019.	Handycam which is a digital video camera.	11.8.06	12.5%	
39	24X/PRO/VA T/2006/54	M/s. Skipper Steels Ltd., 23A, N.S. Road, 5 th floor, Room No. 22, Kolkata - 700001.	Scaffolding	11.8.06	12.5%	RN-302/06 dated 10.10.06 favours this decision but item is held to be taxable @ 4% w.e.f. 1.11.06 sl. 68B of Part I of schedule C by virtue of an amendment in schedule.
40	24X/PRO/VA T/2006/58	M/s. Aerocon Corporation, 26, Malakar Para Road, Kolkata - 700 038.	Axial flow fans, man cooler fans, roof extractor fans and centrifugal fans.	10.11.06	12.5%	
41	24X/PRO/VA T/2006/60	The Himalayan Drug Co., 10/D/1, Ho-Chi-Min Sarani, Kolkata - 700 071	'LIV-52 Protec'	27.12.06	12.5%	Fresh order is again passed by C.C.T.,W.B. on 31.10.08 following the order of Hon'ble WBTT in RN- case No.136 of 2007. It is re-determined that LIV-52 Protec is taxable @ 4% when it is used as poultry feed supplement. It is taxable @ 12.5% when it is used for the purposes other than poultry feed and cattle feed supplements. And this fact will be evident and established at the end customers' point and not before hand.
42	24X/PRO/VA T/2006/63	M/s. Dey Brothers, 113A, Monohar Das Chowk, Kolkata - 700007.	Barbed wire, wire Net including perforated Metal Sheets, Wire mesh brackets, hinges, hooks & eyes, nails, door closer	26.12.06		Wire mesh and expanded wire mesh are held to be taxable @ 4% w.e.f. 1.4.08 by virtue of amendment in schedule. Moreover,

			<p>including automatic door closer, screw, studding, sand paper and emery paper & emery cloth hoops, stone for polishing floor, pin, fasteners including hex bolt, cleat, stone for sharpening carpenter's equipments, iron pan (kadai, Tawa or Chatoo) iron gamla, (chjunakadai), Hamal-dista, chains, for domestic & pet animals, carriage bolts, curtain rod and sting, revolving chair machine, Hangers other than made of plastic machine & screws, handles made of brass and materials, knobs, buckles of all varieties shoe rings, shoe eyelets, brass rings, roofed screws, bottle screws, straining screws, L-Look bolts, J-Look bolts, rat traps rings, aldrops, Hash bolts & door bolts, pick axes, iron oven commonly known as unan or chula, galvanized Iron Basket flats, angles, plaster mesh, champs of all varieties, Draw locks, Almirah Locks, cupboard locks, and box locks, but excluding door locks & padlocks, other felling door, window or furniture made of brass metal or alloys, Sockets Gun meteals fittings steel wool. Thimbles, meta merh, polypropylene ropes and nylon rope.</p>			<p>in Revision case No. 234/2007 filed by Madhabi Rakshit & 3 others before Hon'ble Tribunal by an order dated 20.2.09 that silicon carbide paper and emery paper would come under entry no. 83(f) of part I of schedule C and therefore taxable @ 4%.</p>
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			<p>All the hardware items other than nuts, bolts, screws, fasteners, wirenet and wirenetting.</p> <p>All kinds of rope</p> <p>Remaining items</p>		<p>12.5%</p> <p>4%</p> <p>12.5%</p>	
43	24X/PRO/VA T/2006/64	M/s. Eastern Sales Corporation, 1/A, Burman Street (3 rd floor), Kolkata – 700007.	<p>Precured tread rubber, cushion gums.</p> <p>Vulcanizing solution</p>	11.9.07	<p>12.5%</p> <p>4% (Pt. III, Sch. C 157.)</p>	On amendment items are held to be taxable @ 4% w.e.f. 1.4.08
44	24X/PRO/VA T/2006/66	M/s. Jalan Infotech Pvt. Ltd., 64/C, Hazra Road, 1 st floor, Kolkata – 700019.	<p>a) CAT 5E LAN cable/Networking cable</p> <p>b) CAT 6E LAN cable/Networking cable</p> <p>c) Computer Network Active components like.</p> <ol style="list-style-type: none"> 1) Patch cords – CAT 5E CAT 6 and Fibre 2) Angle loaded Jack Panel 3) Wall mount panels 4) ST connectors 5) Schedule Adapter 6) All other parts connected with computer network. 	26.12.06	12.5%	

45	24X/PRO/VA T/2006/67	M/s. P.K. Udyog, 26, Syed Amir Ali Avenue, Radhika Apartment, Suit No. 1C, Kolkata – 700 017	Damarbati or dhuna (hawan samagri)	26.3.2007	Exempted	
46	24X/PRO/VA T/2006/68	M/s. Altas System, 133,G.T. Road (South), Howrah – 711102.	Computer trolley	13.7.07	12.5%	
47	24X/PRO/VA T/2006/69	M/s. Prasant Milan (P) Ltd., 5A, Lenin Sarani, Kolkata – 700 013.	Stainless steel spoons, forks, knives, scissors and spatula. 1) Kitchen knife, kitchen scissors, kitchen spoon and spatula 2) Fork, eating knife and eating spoon	2.4.07	4% 12.5%	Hon'ble WBTT decided in RN- 147/07 that stainless steel spoon, spatula, knife used in kitchen – 4% scissors, knife used in dining table, fork – 12.5%. But all utensils are declared as utensils covered under entry 7 of schedule C in terms of Hon'ble Calcutta High Court's order dated 11.9.08 passed in WPTT 34 of 2008.
48	24X/PRO/VA T/2006/70	M/s. Premier Diesels Pvt. Ltd., Tivoli Court, Block A, Ground floor 1C, Ballygunj Circular Road, Kolkata – 700 019.	Diesel engine, Diesel generator sets, parts.	17.7.07	12.5%	RN 365/2007 and RN 377/2007, Hon'ble WBTT decided that Diesel engine and diesel engine generator being machineries fall under item No. (XXVIII) of serial No. 54B of Part I of schedule C when these are used in the commercial activities. Spare parts, accessories and components of the above items also fall under item No. (XXIX) of the serial No. 54B as stood before 1.4.2007. But from 1.4.07 the spare parts, accessories and components would not fall in serial No. 54C of part I of schedule C i.e. these would

						attract tax @ 12.5%. The diesel engine and diesel engine generator which are designed to be used exclusively for domestic purpose and the spare parts, accessories and components thereof shall not come under the serial Nos. 54B and 54C of the schedule C, part I of the W.B. VAT Act, 2003.
49	24X/PRO/VAT/2006/71	M/s. Kosaban Services, Takseen Apartment, 35, Musaffar Ahmed Street, Kolkata – 700 016.	Diesel engine, Diesel generator sets, parts.	17.7.07	12.5%	RN 365/2007 & 377/2007, Hon'ble WBTT decided that Diesel engine and diesel engine generator being machineries fall under item No. (XXVIII) of serial No. 54B of Part I of schedule C when these are used in the commercial activities. Spare parts, accessories and components of the above items also fall under item No. (XXIX) of the serial No. 54B as stood before 1.4.2007. But from 1.4.2007 the spare parts, accessories and components would not fall in serial No. 54C of part I of schedule C i.e. these would attract tax @ 12.5%. The diesel engine and diesel engine generator which are designed to be used exclusively for domestic purpose and the spare parts, accessories and components thereof shall not come under the serial Nos. 54B and 54C of the schedule C, part I of the W.B. VAT Act, 2003.
50	24X/PRO/VAT/2007/72	M/s. Ricoh India Ltd., India Steamship House, 21, Old Court House Street, Kolkata – 700 001.	Multifunctional Digital Copier Machine	25.4.07	12.5%	In case No. RN-199/2007, Hon'ble WBTT has determined that if printer of any particular

						Multifunctional Digital Copier is connectable with computer and if the principal function of the machine is printing, it would be a computer peripheral falling under HSN Code 8471. Tax rate 4%. Revenue has challenged the decision before Division Bench of Hon'ble Calcutta High Court. Hon'ble Calcutta High Court in case No. WPTT No. 17 of 2009, by an order dated 26.11.09 has set aside the order of Hon'ble Tribunal and has remanded the matter back to Hon'ble Tribunal for consideration.
51	24X/PRO/VAT/2007/73	M/s. Selwell Protein Food (P) Ltd., 70, Balaram Dey Street, Kolkata – 700 006.	Paneer and Cream	2.4.07	12.5%	
52	24X/PRO/VAT/2007/74	M/s. Woolen & felt Industries Markentile Bldg., 9A, Lalbazar Street, (2 nd floor), Kolkata – 700 001.	Woolen felt	13.7.07	Woven woolen felt – exempted. Non woven woolen felt – 4% (Entry 164B of Part III of Schedule C)	
53	24X/PRO/VAT/2007/75	M/s. Harivansh & Co., 13, Pollock Street, Ground floor, Kolkata – 700 001.	Cosco dread mill CTM, Cosco powder rower, swing machine, waist trimmer, gym ball + foot pump, swimming goggle, swimming cap and dumbbell vinyl	13.7.07	12.5%	By an order dt 29.11.2009 Honble WBTT has set aside the order of CCT/WB in case no. RN 320/2007.CCT/WB has re determined vide order dt 23.12.2010 the rate in case of swimming goggle and swimming cap to be taxed @ 4% and other items are re determined to be taxed u/s 16(2)(ba) of the VAT Act.

54	24X/PRO/VAT/2007/77	M/s. Sekai (P) Ltd., 13, India Exchange Place, Kolkata – 700 001.	Canvas and Pastel	12.7.07	4% (Entry 80B of Part I of schedule C)	
55	24X/PRO/VAT/2007/78	M/s. Soni Diesel & Power Pvt. Ltd., 27, Weston Street, 1 st floor, Kolkata – 700 012.	Diesel engine, Diesel generator sets, parts.	17.7.07	12.5%	RN 365/2007 & 377/2007, Hon'ble WBTT decided that Diesel engine and diesel engine generator being machineries fall under item No. (XXVIII) of serial No. 54B of Part I of schedule C when these are used in the commercial activities. Spare parts, accessories and components of the above items also fall under item No. (XXIX) of the serial No. 54B as stood before 1.4.2007. But from 1.4.07 the spare parts, accessories and components would not fall in serial No. 54C of part I of schedule C i.e. these would attract tax @ 12.5%. The diesel engine and diesel engine generator which are designed to be used exclusively for domestic purpose and the spare parts, accessories and components thereof shall not come under the serial Nos. 54B and 54C of the schedule C, part I of the W.B. VAT Act, 2003
56	24X/PRO/VAT/2007/79	M/s. Sure Safe Glass Works (P) Ltd., 1, A.J.C. Bose Road, Kolkata – 700 020.	Toughened safety glass used for different types of motor vehicles as wind screen, backlite door glass etc.	17.7.07	12.5%	
57	24X/PRO/VAT/2007/81	M/s. Hindusthan Petroleum Corporation, Industry House, 7 th floor, 10, Camac Street, Kolkata – 700 017.	Non domestic LPG which is sold to industries and hotels, canteens, sweets shops etc. etc. for commercial use and for non-domestic cooking respectively.	25.7.07	Industrial LPG – 4% Non domestic and non industrial	

					LPG – 12.5%.	
58	24X/PRO/VAT/2007/89	M/s. Zeta Potential Ltd., 21-A, Shakespeare Sarani, Kolkata – 700 017.	Magnesium sulphate and ferrous sulphate	5.2.08	Exempted as micronutrients.	
59	24X/PRO/VAT/2007/90	M/s. Black Burn & Company (P) Ltd., 65, Cotton Street, Kolkata – 700007.	Glass filled nylon insulating liner	24.11.07	12.5%	
60	24X/PRO/VAT/2007/91	M/s. Rawatsons Engineers (P) Ltd., 5K, Stephen Court, 18A, Park Street, Kolkata – 700 071.	Steel Channel sleeper	11.3.08	12.5%	
61	24X/PRO/VAT/2007/93	M/s. Sethia Oils Ltd., 143, Cotton Street, Kolkata – 700007.	Rice bran	16.7.08	4% (Entry 38 of part I of schedule C)	
62	24X/PRO/VAT/2007/96	M/s. J.K. Tyre & Industries Ltd., 195/A, Park Street, Kolkata – 700 017	Tractor tyres	25.3.09	4%	
63	24X/PRO/VAT/2007/97	Glaxo Smithkline Consumer Health Care Ltd., 22, Camac Street, Kolkata – 700 016.	Pen stand & pen holder both made of plastic	12.1.08	12.5%	
64	24X/PRO/VAT/2007/100	M/s. Bridge and Roof Co. (I) Ltd., 427/1, G.T. Road, Howrah – 711101.	Bridge girder	11.3.08	12.5%	
65	24X/PRO/VAT/2008/102	M/s. Bengani Food Products Pvt. Ltd., 47B, Nalini Seth Road, Kolkata – 700007	Maize	16..7.08	Exempted. (coarse grain)	
66	24X/PRO/VAT/2008/104	M/s. Icon Impex, 33/1, N.S. Road, Marshall House, 9 th floor, Room No. 972, Kolkata – 700001.	Diesel Engine of capacity upto 6 H.P. and Pump set which has two main components – one diesel engine and other a centrifugal pump.	25.3.2009	Diesel engines being machineries fall under item No. (XXVIII) of serial No. 54B of Part I of schedule C when these are used in the commercial	

					activities. Diesel engine which are designed to be used exclusively for domestic purpose shall not come under serial no. 54B. When sale of pump sets is supported by documents and records that these are sold to agriculturists, the sale will attract tax @ 4%. In all other cases pump sets are not agricultural implements and sale will attract tax @ 12.5%.	
67	24X/PRO/VAT/2008/106	M/s. Judex Techno, 4A, Ray Street, 5 th floor, Flat No. 52, Kolkata – 700 020.	K 2 White (Table Grade) – Printing Ink required for screen printing of textile fabrics, garments, knits etc.	26.12..2008	4%	
68	24X/PRO/VAT/2008/107	M/s. Anklesh Udyog, 13, Kundan Lane, Liluah, Howrah – 711204	Polyurethane roller used in printing machine	16.7.08	4% (Entry 57C of part I of schedule C)	
69	24X/PRO/VAT/2008/108	M/s. Chakla Agro Engineering (P) Ltd., Guma, 24-Parganas (North), W.B.	Manually operated paddy threshers	16.7.08	4% (Entry 84 of part I of schedule C)	This determination was confirmed by Honble WBTT in case no reported in 56 STA 28(2010)
70	24X/PRO/VAT/2008/110	M/s. Neha Power Tech (P) Ltd., Jalan Industrial Estate, Gate No. 1,	Galvanized cable trays/ducts with their accessories and of	16.7.08		

		1 st Right Lane, P.O. Domjur, Howrah – 7411411	different types of earthing materials 1) Galvanised cable trays with accessories 2) Ductile pipes 3) Earthing articles i.e. earth spike, stay set, galvanized iron, pin, isolaltors, lightning arrestors 4) Other earthing materials		12.5% 4% 4% 12.5%	
71	24X/PRO/VAT/2008/113	M/s. Vee Pee Food Additives, Budge Budge Trunk Road, Maheshtala, 24-Parganas (s), Pin – 743352.	Baking powder	16.7.08	12.5%	
72	24X/PRO/VAT/2008/117	M/s. R.K. Industries, Prasanna Chatterjee Road, Gholabazar, Sodepur, Kolkata – 700 111	ICU bed, Fowler bed, Labour table, O.T. table & I.V. stand.	22.1.2009	4%	
73	24X/PRO/VAT/2008/118	Bharat Battery Mfg. Co. Pvt. Ltd., 11A & B, Jamir Lane, Kolkata – 700 019.	Railway signalling and Telecommunication batteries.	16.10.08	12.5%	Revision case No. 659/2008 was filed before Hon'ble WBTT. Order of CCT/WB was set aside by Hon'ble Tribunal vide order dated 5.3.10 with directions
74	24X/PRO/VAT/2008/119	M/s. Epson India Pvt.Ltd., 1, Rowdn Street, Kolkata – 700 017	Ink catridges used in computer printer	25.3.09	4%	
75	24X/PRO/VAT/2008/120	Shalimar Chemical Works Ltd., 92E, Alipore Road, Kolkata – 700 027.	Jesmine Ayurvedic Non stick coconut hair oil.	253.2009	12.5%	Revision case No. 343/2009 is filed before Hon'ble WBTT which is pending now.
76	24X/PRO/VAT/2008/121	M/s. New Disha Leather Pvt. Ltd., 28/7, Harimohan Dutta Street, Kolkata – 700 028	Leather chemicals	25.3.09	12.5%	

77	24X/PRO/VAT/ 2008/124	M/s. Sokia India Pvt. Ltd., 104/4/9, Satyen Roy Road, Behala, Kolkata – 700 034.	Surveying instruments which is used as equipment for construction work	25.3.2009	12.5%	Revision case No. 341/2009 was filed before Hon'ble WBTT. Surveying instruments are held to be taxable @4%, Coming under the term “plant” incorporated in SI No.54B of Part-I Of Schedule-C.
78	24X/PRO/VAT/ 2008/125	M/s.Lawrence & Mayo Pvt. Ltd., 11, Govt. Place (East), Kolkata – 700069	Microscopes	30.11.2009	12.5%	
79	24X/PRO/VAT/ 2008/126	M/S. S.K. Das & Co., 5B, College Row, Kolkata – 700 009.	Jewellery Boxes made of plastic, card board and ply board.	25.3.09	4% when made of plastic and of paper board. 12.5% when made of ply wood.	
80	24X/PRO/VAT/ 2008/127	M/s. Krishi Enterprise, 17/2/4B, Chakraberia Road, South, Kolkata – 700 025	Industrial fans, blower, axial flow fans & hot air fans	4.3.09	12.5%	Revision case No. RN-316/2009 is filed before Hon'ble WBTT which is pending now.
81	24X/PRO/VAT/ 2008/128	M/s. Vinod Bamalwa, 16A, Shakespeare Sarani, Kolkata – 700 071	Rhodium	25.3.09	4%	
82	24X/PRO/VAT/ 2008/129	Vinay Kumar Mehra & Co., V-3/1, S.A. Farooquie Road, Kolkata – 700 018	Sewing thread and embroidery thread under the broad head Sewing thread.	25.3.09	4%	
83	24X/PRO/VAT/ 2008/130	Ajay Saha, Lalpur, Singher Bagan More, Chakdah, Dist. Nadia, Pin Code – 741222	Tushkuro or husk or outer bran of paddy	25.3.09	Exempted.	
84	24X/PRO/VAT/ 2009/132	Johnson Diversery India Pvt. Ltd., 2/7, Vasundhara Building, Sarat Bose Road, Kolkata – 700 020	Wet & Dry Vacuum Cleaner	18.12.09	12.5%	
85	24X/PRO/VAT/ 2009/134	Goodluck Impex, 72, Canning Street, 1 st floor, Room No. 88, Kolkata – 700 001	Embroidery items not specifically covered in Entry No. 42 of schedule A	30.11.09	12.5%	
86	24X/PRO/VAT/ 2009/135	Glaxo Smithkline Consumer Healthcare Ltd., 22, Camac Street, Kolkata – 700 016.	Horlicks Neutribar	30.11.09	12.5%	

87	24X/PRO/VAT/ 2009/139	Techno Steel, 20, N.S. Road, Block A, 2 nd floor, Kolkata – 700 001.	Smart Card based attendance recording system	30.11.09	12.5%	
88	24X/PRO/VAT/ 2009/140	Techno Steel, 20, N.S. Road, Block A, 2 nd floor, Kolkata – 700 001.	Digital signature certificate	30.11.09	4%	
89	24X/PRO/VAT/ 2009/142	M/s Neelkamal Mechants Pvt Ltd, 1, Abdul Hamid Street, Room No.26, Ground Floor, Kolkata-700069	PVC Laminated Printed Sheet and PVC laminated normal sheet.	23.09.2010	12.5%	
90	24X/PRO/VAT/ 2009/144	Indian Optical Abrasives, Shop No. 139(MF), Tirette Bazar, 22, Rabindra Sarani, Kolkata – 700 073.	Emery grains (powder)	5.2.2010	4%	
91	24X/PRO/VAT/ 2010/146	Gabana Rock and Road Pvt. Ltd., Dungalpara, P.O. Suri, Dist. Birbhum, W.B. Pin -731101.	Boulder	7.7.2010	12.5% upto 31.3.10 4% from 1.4.10.	
92	24X/PRO/VAT/ 2010/148	Ventures, 23A, Ballygunge Place, Kolkata – 700 019	DFIA, DFRC and Focus products	7.7.10	4%	
93	24X/PRO/VAT/ 2010/151	M/s J.J.Exporters Ltd., 51/2, Hindustan park, kolkata-700029	Vases, Dustbins, Sweing Box, Boxes of various sizes, coasters, photoframes, napkin rings, purses/clutch bags, napkin ring boxes, tie backs and office set.	14.09.2010	12.5%	
94	24X/PRO/VAT/ 2010/152	Dynamic Tracon Pvt. Ltd. P-9, Shivtalla Street, 1 st floor, Kolkata – 700 007.	Milkometer	3.5.10	12.5%	
95	24X/PRO/VAT/ 2010/154	M/s. Magnum Marketing, 276, Rabindra Sarani, Kolkata.	Orthopedic rehabilitation products, namely, Lumber Scaro Belt, Abdominal Belt, Arm Sling, Cervical Collar, Ankle Binder, Contoad L.S. Belt, Contoad L.S. Support, Vericos Vain Stocking, Anklet (Pair), Cervical Orthosis, Cervical Immobiliser, Knee Brace (Long), Knee Brace (Short), Knee Cap (Pair), Elastic Wrist Splints, Wrist & Fore arm Splints, Walking Stick (Universal), Tennis Elbow Support, Universal Shoulder Immobiliser, Elastic Shoulder Immobiliser, Clavical Brace, Rib/Chest Belt, Wrist Brace (Universel), Thumb Spica Splints, Abdominal Belt (14cms), Elastic Knee Support, Knee Cap with Hinge, Heel Cushion, Elbow Support, Dorsolumber	14.7.2010	(i) The items that conform to the character and standard of cervical spinal collar, brace and orthose, and hand splint and fracture brace – 4%. (ii) The items that conform to	

			<p>Belt (Taylors Belt), Lumber Corset Belt, Knee Immobiliser, Wrist Wrap (Universal), Maternity Belly, Sternal Splints, Cervical Pillow (Universal), Arm Pouch, Soft Collar, Calf Support, Ankle Brace, Arm Sling Strap, Shoulder Support, Below Knee Stocking (pair), Thigh Support (Pair), Open Patella Knee Cap, Eco Frame Belt, Flaminett (Stockinette) 1 mtr – 2”, Flaminett (Stockinette) 1 mtr – 3”, Flaminett (Stockinette) 1 mtr – 4”, Flaminett (Stockinette) 1 mtr – 5”, Flaminett (Stockinette) 1 mtr – 6”, Flami-Fix-1 mtr – 2.5”, Flami-Fix-1 mtr – 3”, Flami-Fix-1 mtr – 3.5”, Flami-Fix-1 mtr – 4”, Flami-Fix-1 mtr – 4.5”, Flami-Fix-1 mtr – 5”, Flaminett (Stockinette) 10 mtr – 2”, Flaminett (Stockinette) 10 mtr – 3”, Flaminett (Stockinette) 10 mtr – 4”, Flaminett (Stockinette) 10 mtr – 5”, Flaminett (Stockinette) 10 mtr – 6”, Flami-Fix-10 mtr – 2.5”, Flami-Fix-10 mtr – 3”, Flami-Fix-10 mtr – 3.5”, Flami-Fix-10 mtr – 4”, Flami-Fix-10 mtr – 4.5”, Flami-Fix-10 mtr – 5”, Head Band, Sports Wrist Band, Sports Elbow Bond, Florican L.S. Belt. Florican Abdominal Belt, L.S. Support (premium), Tabular Support (Bellow knee), Tabular Support (Gauntlet to Wrist), Chest Guard, Patella Strap, Knee Stabiliser, Premium V.V. Stocking (pair), Premium Calf Support (pair), Premium Thigh Support (Pair), Premium Bellow Knee St. (Pair), Premium Elbow Support (Pair), Premium Anklet (Pair), Premium Knee Cap (Pair), Arm Immobiliser, Light Knee Brace, Wrist Support (Tubular), Extended Forearm Brace, Hernia Belt, Wrist Cock-Up Splints, Carpal Tunnel Splints, Tripod Walking Stick, Quadripod Walking Stick, Silicon Foot Insoles (Pair), Toe Separators (Pair), Medial Arch Support, Skin/Foot Traction Kit, Pelvic Traction Kit, Frog Splints, Base Ball Splints, Spoon Splints, Cot Splints, Extended Base Ball Splints, Waist Trimmer, Ankle Grip, Sturrupe Ankle Brace, Cervical Traction Kit, Plam Brace, Walking Stick Bottom Tips/ Shoes, Quadripod/Tripod</p>		<p>the character of medical device – 4%. (iii) Rest items – exempted being covered under entry 2 of schedule A of VAT Act.</p>	
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			Bottom Tips/ Shoes, Flamiscrape-6cm, Flamicrape-8cm, Flamicrape-10cm, Flamicrape-15cm, Flamiplast-1mtr-8cm, Flamioplast-1mtr-10cm, Flamiplast-4/6-8cm, Flamiplast-4/6-10cm, Flamigrip(Cannula Fixator), Heat Belt (Regular), Heat Belt(Mini), Heat Belt(Ex. Large), Heat Paid(Florican), Cool Pack(Regular), Cool Pack(Ex. Large), Cool Eyes, Vibrillow, Sauna Belt.			
96	24X/PRO/VAT/2010/156	Glaxosmithkline Consumer Healthcare Ltd., 22, Camac Street, Kolkata – 700 016.	Breathe Right	7.7.10	4%	
97	24X/PRO/VAT/2010/158	Tata Pigments Ltd,43,Chowringhee Road,Kolkata-700071.	Tata red oxide,popular oxide,tata black,tata blue and tata yellow	02.02.2011	13.5%	
98	24X/PRO/VAT/2010/161	Surya Food Farms Pvt. Ltd.,224, A.J.C.Bose.Road, 2 nd Floor, Room No.206, kolkata-700017	Priya Crunchy Cheese(Salted)	14.09.2010	12.5%	
99.	24X/PRO/VAT/2010/162	Eastern Comnet Pvt. Ltd. 7, Prafulla Sarkar St., Kolkata - 700 013.	Net working cables made of optical fibres/PVC telecommunications cable bundles of different grades like Cat 3, Cat 5, Cat 5E, Cat 6, Cat 6(A) etc. as per EIA/TIA standards and jointing materials like switches, connectors, routers, panels, patch cords, information outlets.	25.02.2011	13.5%	
100	24X/PRO/VAT/2010/165	Snowcem Paints Pvt Ltd. BC-76,Salt Lake CT, Ground Floor, Sector-I, kolkata-700064.	“Dry colour”-shades-, “PG RedOxide and Black Oxide”	15.09.2010	12.5%	
101	24X/PRO/VAT/2010/166	Super Tech Enterprise	Micro Soft Paper Licence	25.02.2011	4%	
102	24X/PRO/VAT/2010/168	Amlan Surgical, 38, Bhuban Banerjee Lane, Kolkata - 700 007	Operation theatre Light (O.T.Light)	10.03.2011	4%	
103	24X/PRO/VAT/2010/169	Yash Traders, 37, Dr. Abani Dutta Road, Shalkia, Howrah-106.	Gulkand (Fruit Paste)	25.02.2011	13.5%	

104	24X/PRO/VAT/ 2011/173	Srikrishna Impex 39, K.G. Bose Sarani, Kolkata - 700 085.	Computerised Machines.	Embroidary	10.03.2011	12.5% From 1.4.05 to 31.3.10 and 4% from 1.4.10 onwards.	
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