

**GOVERNMENT OF WEST BENGAL  
DIRECTORATE OF COMMERCIAL TAXES  
14, BELIAGHATA ROAD, KOLKATA-700015**

**Before Sri Binod Kumar, I.A.S., Commissioner, Sales Tax, West Bengal**

In the matter of :

An application filed under section 102 of West Bengal Value Added Tax Act, 2003, read with rule 202 of the West Bengal Value Added Tax Rules, 2005.

- And -

In the matter of :

Case No: 24X/PRO/VAT/15/275

- And -

In the matter of :

M/s Maa Vaishnavi Acetylene Gas (P) Ltd., carrying on business under the same trade name at M.G. Road, P.O.-Ukhra, Dist.-Burdwan, PIN-713363

Present for the applicant: Sri Manoj Kumar Saraf, Director,  
of M/s Maa Vaishnavi Acetylene Gas (P) Ltd.

Sri Adesh Kumar, Additional Commissioner, Commercial Taxes/Sales Tax,  
and Public Relations Officer (PRO) of the Directorate of Commercial Taxes,  
was also present to assist in the matter

**Date of order: 09.05.2016**

This is an application filed by M/s Maa Vaishnavi Acetylene Gas (P) Ltd., through Sri Manoj Kumar Saraf, Director, hereinafter referred to as the applicant, under section 102 of the West Bengal Value Added Tax Act, 2003, hereinafter referred to as the VAT Act. The applicant holds VAT Registration/ TIN No. 19808703002 and has raised a question for determination of rate of tax applicable to the sale of Dissolved Acetylene Gas in West Bengal.

The applicant has duly affirmed that the dispute has not arisen out of any order passed by any authority and that he has not filed any application before any Court, Tribunal, Board or any authority under the VAT Act, praying for determination of a dispute of similar nature referred to in this application.

Sri Manoj Kumar Saraf, Director, submitted that they are paying tax @ 14.5 % on the sale of Dissolved Acetylene Gas under the VAT Act, whereas as one of their competitors is selling the same to Indian Railways @ 5 %. Sri Saraf submitted that Acetylene gas is used as a fuel and its sale should be charged to tax @ 5 % vide entry at serial 64 of Part I of Schedule C of the VAT Act.

Sri Adesh Kumar, PRO, stated that entry at serial No. 64 of Part I of Schedule C deals with residual liquefied hydrogen gas (RLHG) and other gases used as fuel other than liquefied petroleum gas (LPG) and Acetylene or dissolved acetylene gas is not used as fuel like RLGH or LPG.

The matter is examined and submissions made by the applicant were heard. The item in question that is, dissolved acetylene gas, is not understood as fuel in common parlance nor is it dealt in as fuel at market place. Further, the dissolved acetylene gas is not mentioned either by name or description under any of the Schedules appended to the VAT Act.

In view of the above, the rate of tax applicable to the sale of dissolved acetylene gas in West Bengal is determined at 14.5 % under section 16(2)(ba) of the West Bengal Value Added Tax Act, 2003, as an unspecified item.

Application filed under section 102 in the instant case stands disposed of as above. Send a copy of this order to the applicant for information.

Sd/-9/5/2016  
(Binod Kumar)  
Commissioner,  
Sales Tax, West Bengal