

No. CTS-78/2007/164

Dated Dispur, the 28<sup>th</sup> May, 2009

Sub: Clarification on rate of tax on Digital Duplicator Ink and Digital Duplicator Master Roll.

**Extract of the Order**

The “Digital duplicator ink” is ink used in Risograph machine and it is in a container. On the container, it is mentioned as cartridge. As per entry at Sl. No. 50 of Part-A of Second Schedule, the toner and cartridges are excluded from Printing ink which implies both the items are taxable @12.5%. Therefore it is clarified that “Digital duplicator ink” is taxable @12.5% as per entry at Sl. No. 1 of the Fifth Schedule appended to the Assam Value Added Tax Act, 2003 as the item falls under category of “cartridges” and not printing ink.

Regarding “Digital duplicator master roll” is paper in roll form. The entry at Sl. No. 46 of Part-A of Second Schedule read as “Paper and newsprint”. Therefore it is clarified that “Digital duplicator master roll” shall be taxable @4% being taxable as per entry at Sl. No. 46 of the Second Schedule.

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