

Dated Dispur, the 1<sup>st</sup> July, 2005.

Sub : Rate of tax on powrahs, kudali, shovel, crowbar, hammer and sickles.

**Extract of the order**

The items, namely, powrahs, kudali, crowbar and sickle being agricultural implements fall under entry 1 of the first schedule appended to the AVAT Act and hence are tax free goods. The items “shovel” is extensively used in construction activity and hence is not an agricultural implement. The item hammer is not an agricultural implement.

Sd/-B. Kalyan Chakravarthy,  
Commissioner of Taxes, Assam,  
Guwahati.

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