

GOVERNMENT OF ASSAM
OFFICE OF THE COMMISSIONER OF TAXES ::::: ASSAM ::::: KAR BHAWAN
DISPUR, GUWAHATI.

ORDER

Dated Dispur, the 17th Oct, 2011

No. CTS-2/2009/175 : M/s Orbital Network Marketing Pvt. Ltd., Wahid House,
G.S. Road, Ulubari, Guwahati-7 has filed an application under Section 105 of the AVAT
Act,2003 seeking clarification on the rate of tax of the following item.

- (1) Vela,
- (2) Sannet
- (3) Star Plus
- (4) SP-102
- (5) Maestra Plus
- (6) Planet-10,20,30 & 50N
- (7) Digital-400
- (8) Rescu-Vent
- (9) Vision-100
- (10) Sonalisa-32
- (11) M Series
- (12) AED Plus
- (13) Edwards
- (14) ADS-600
- (15) Elite-615
- (16) EV-600
- (17) Signet
- (18) Newport NMI
- (19) Pulmo-Mist II Nebuliser
- (20) C-Vision
- (21) Digital-400
- (22) Endo-GIA

Shri Kamal Paul, authorized representative appeared on behalf of the
petitioner and placed his submission. He also placed the brochure of the items which
were examined. It appears that the items are nothing but medical equipments. Therefore,
it is clarified that these items shall be covered under entry at Sl. No. 105 of Part-A of
Second Schedule of the AVAT Act,2003 and shall be taxable @ 5%.

Sd/-Dr. J.B. Ekka ,
Commissioner of Taxes, Assam,
Guwahati-6.

Memo No. CTS-2/2009/175-A

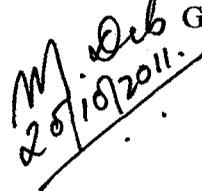
Dated Guwahati, the 18 Oct, 2011

- Copy to :
1. The Principal Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information of the Government.
 2. The Addl. Commissioners of Taxes/Joint Commissioners of Taxes(All) for information.
 3. The Deputy Commissioner of Taxes (All) for information.
 4. The Assistant Commissioner of Taxes, Superintendent of Taxes(all) for information.
 5. M/s Orbital Network Marketing Pvt. Ltd., Wahid House, G.S. Road, Ulubari, Guwahati-7, for information.


20/10/2011

(R.D. Borah),

Joint Commissioner of Taxes, Assam,
Guwahati-6.


20/10/2011

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