

No. CTS-16/2005/431:
October, 2005.

Dated Dispur, the 5th

Sub : Rate of tax of weighing machine and its spare parts.

Extract of the order

The item, namely, 'Weighing Machine and its spare parts' cannot be treated as machinery. The item is not specifically mentioned in any of the schedule and hence falls under entry at Sl. No.1 of Fifth Schedule under the Assam Value Added Tax Act, 2003 and taxable @ 12.5%.

Chakravarthy,
Assam,

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