

Extract of the order

Deputy Commandant, 222 Advance Base Ordnance Depot, C/o 99 APO, has filed an application seeking clarification relating to taxability of VAT for some items.

The matter has been examined. The rate of Value Added Tax against each item is shown as below :-

- | | |
|--------------------------------------|---|
| (1) Plastic Scrap | @ 12.5% |
| (2) Rubber Scrap | @12.5% |
| (3) (a) Cable wire all types | @4% (when covered by entry Sl.37 of II nd Schedule appended to AVAT Act/2003) |
| (b) Cable wire all types | @12.5% (When not covered by entry Sl.37 of II nd Schedule appended to AVAT Act/2003) |
| (4) Monitor/CPU/UPS/Computer - | @ 4% |
| (5) Transmitter receiver/Multimeter- | @4% |
| (6) Radio Set | @12.5% |
| (7) Leather Scrap | @12.5% |
| (8) Machinery items | @4% |
| (9) Aluminum Scrap | @12.5% |
| (10) Brass Scrap | @12.5% |
| (11) Medical Equipment/Scrap | @12.5% |
| (12) (a) Pumping Set | @4% (when covered by entry Sl.17 of II nd Schedule appended to AVAT Act/2003) |
| (b) Pumping Set | @ 12.5% (When not covered by entry Sl.17 of II nd Schedule appended to AVAT Act/2003) |

Sd/-(Sanjay Lohiya)
Commissioner of Taxes, Assam,
Dispur, Guwahati-6.
