

No. CTS-41/2007/4

Dated Guwahati, the 24th July, 2007

Sub : Clarification of rate of tax on “Mild Steel Frames”

Extract of the order

On examination it is observed that the petitioner produces “Mild Steel Frames” after fabrication from M.S. Steel. “Mild Steel Frames” so produced becomes commercial commodity losing the character of M.S. Steel. Hence it will be taxable @ 12.5% under Sl. No. 1 of the Fifth Schedule attached to the AVAT Act, 2003.

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