

No. CTS-63/2005/69

Dated Dispur, the 29th September, 2007

Sub : Rate of VAT on “Digital MP3, Pen Drive with F.M. Radio

Extract of the order

A pen drive is an accessory of computer and taxable @ 4% under Sl. No. 4 of Part-B of Second Schedule. Now the question arises as to whether the combination of Pen drive, F.M. Radio and Media Player will fall under the Sl. No. 4 of Part-B. Separately F.M. Radio falls under Sl. No. 16 of Part ‘B’ of Second Schedule and Media Player seems to be covered by Sl. No. 13 and 14 of Part –B of Second Schedule.

However, there is no separate entry specifying the rate of VAT for the combined item. Again broadly it is an accessory of computer and apparently fall under Sl. No. 4 of Part-B of the Second Schedule and hence taxable @ 4% under the Assam Value Added Tax Act, 2003.

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