

CTS-41/2007/20

Dated Dispur the 3rd January, 2008

Subject : Regarding the rate of tax on the “ container, crates, bottles, jars, Jericanes and gallons of plastics”

Extract of the order

It is clarified that the container, crates, bottles, jars, Jericanes and gallons of plastics are mainly for conveyance and as such, these items are covered by entry at Sl. No. 155 of part C of the Second Schedule appended under the AVAT Act, 2003 and hence taxable @ 4%.

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