

CTS-50/2005/102

Dated Dispur the 29th February, 2008

Sub : Regarding the rate of VAT on “Maize” and “Waste Papers”.

Extract of the order

It is clarified that the item ‘Maize’ is a coarse grain and hence covered under Sl. No. 8 of First Schedule, hence an exempted goods.

The item ‘Waste Paper’ or ‘Waste News-Paper’ retains the characteristic of paper and covered under the entry at Sl. No. 46 of the Second Schedule appended under AVAT Act, 2003 and hence taxable @4%.

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