

No. CTS-77/2007/74

Dtd. Dispur the 18th March, 2008

Sub: Regarding the rate of VAT on Stationery Items.

Extract of the Order

It is clarified that the 'Highlighter' is taxable @ 12.5% and the Drawing book is exempted as per entry at Sl. No. 5 of the First Schedule of the AVAT Act, 2003.

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