

No. CTS-84/2007/56

Dated Dispur the 18<sup>th</sup> March, 2008

Sub: Regarding the rate of VAT on “TATA Tipper Vehicles and Tipper Chassis.”

**Extract of the Order**

It is clarified that all models of Tata Tipper vehicles are nothing but Tipper and hence taxable @ 4% w.e.f. 4-2-2008.

With regard to chassis of Tipper it is represented that the chassis of Tipper is meant for use as Tipper only after body construction. As such it is clarified that the chassis of Tipper meant for use as Tipper only after construction of the body will be covered by the entry of Tipper and accordingly taxable @ 4% w.e.f. 4-2-2008.

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