

No. CTS-41/2007/59

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

Sub : Regarding the rate of VAT on 'Beedi'

**Extract of the Order**

It is clarified that imposition of tax on any item is the discretion of the legislature and as per Assam Value Added Tax Act, 2003, 'Beedi' is made taxable w.e.f. 5-4-2007 by excluding the item 'Tobacco' from entry at Sl. No. 38 of the First Schedule of AVAT Act, 2003.

Therefore, 'Beedi' is taxable as per entry at Sl. No.1 of the Fifth Schedule of the AVAT Act, 2003.

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