

No. CTS-53/2006/93

Dated Dispur the 25th April, 2008

Sub : Regarding the rate of tax on Compressed Oxygen, Liquid Oxygen, Nitrogen, Liquid Nitrogen, Compressed air and Dissolved Acetylene.

Extract of the Order

It is clarified that the rate of tax under Assam Value Added Tax Act, 2003 is as follows :

1. Compressed Oxygen	4%
2. Liquid Oxygen	4%
3. Nitrogen	4%
4. Liquid Nitrogen	4%
5. Compressed Air	12.5%
6. Dissolved Acetylene	12.5%

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