

No.CTS-41/2007/66

Dtd. Guwahati, the 19th June/2008

Sub: Clarification on rate of Tax on Bitumen on inter-state sale in absence of statutory documents Form 'D'.

Extract of the Order

It is clarified that the Bitumen was taxable @22% up to 03-02-2008. With effect from 04-02-2008, the rate of tax has been reduced to 4%.

After abolition of statutory documents Form 'D' w.e.f. 1-4-2007, tax on Bitumen has to be charged at local rate i.e.22%, up to 03-02-2008.

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