

No.:-CTS-70/2007/17

Dated Dispur the 3rd November, 2007

Sub: Clarification of rate of tax on construction equipment "Road Header" under the Assam Value Added Tax Act, 2003.

Extract of the Order

'Road Header' is an equipment used in excavation work for construction of tunnel. As it is an equipment for construction work, it can not be understood as machinery in common parlance. It falls under the category of excavator. Hence, being an unclassified item, it will be taxable @12.5% under the Assam Value Added Tax Act, 2003.

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