

No. CTS-58/2005/Pt-I/61:

Dated Dispur, the 5th January, 2006.

Sub : Rate of tax on Canvas cloths like tarpaulin, rubberized or synthetic water proof fabrics.

Extract of the order

“Canvas cloths like tarpaulin, rubberized or synthetic water proof fabrics” is an unspecified item. Hence it is covered by entry at Sl. No.1 of Fifth Schedule appended to the Assam Value Added Tax Act, 2003. Accordingly, it is taxable at the rate of 12.5%. Mosquito net is taxable at the rate of 4% as per entry at Sl. No.89 of the Second Schedule appended to the Assam Value Added Tax Act, 2003 with effect from 03.12.2005.

Sd/-B. Kalyan Chakravarthy,
Commissioner of Taxes, Assam,
Guwahati.
