

No. CTS-83/2007/76

Dated Dispur, the 15th October/2008

Sub: Clarification on the rate on Nylon Fish Knitted fabric in length and Fishnet Twine.

Extract of the Order

(1) **Nylon Fish knitted fabric in length:** As per entry at Sl. 15 of the First Schedule, the “Fishnet and Fishnet fabric” are exempted items. Therefore, the Nylon Fish knitted fabric in length comes under the said entry and hence the item is exempted under the Assam Value Added Tax Act’2003.

(2) **Fishnet Twine:** The item “Fishnet Twine” can not be regarded as “Fishnet which is altogether a different item with that of “Twine”. The entry at Sl. 5 of the Second Schedule consists of all types of yarn. Hence it is taxable @4% as per entry at Sl. 5 of the Second Schedule of the Assam Value Added Tax Act’2003.

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