

No. CTS-77/2007/180

Dated Dispur, the 9th April, 2009

Sub: Clarification as to whether Furnace Transformer is classified as plant and machinery in the Assam Entry Tax Act, 2008.

Extract of the Order

There is an entry ‘Transformer’ at Sl. No. 55(k) of the Schedule appended to the Assam Entry Tax Act, 2008. As it is a general entry, all types of transformer shall fall under this entry. The goods in question i.e. the Furnace Transformer may be used as part of the plant, but it will not entitle them to treat it as Plant & Machinery as there is a specific entry for ‘transformer’.

Hence it is clarified that ‘Furnace Transformer’ is ‘transformer’ and taxable @12.5% as per entry at Sl. 55(k) of the Schedule appended to the Assam Entry Tax Act, 2008.

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