

No. CTS-28/2008/99

Dated Dispur, the 28<sup>th</sup> May, 2009

Sub: Clarification on rate of tax on the item “Hand Books of Election Procedure”

**Extract of the Order**

The “Hand Book of Election Procedure” books are bound book with cover. As per entry at Sl. No. 5 of the First Schedule, books, periodicals and journals are exempted from tax. Hence, it is clarified that the “Hand Book of Election Procedure” books are exempted from tax as per entry at Sl. No. 5 of the First Schedule.

Sd/- Sanjay Lohiya  
Commissioner of Taxes, Assam  
Guwahati