

No. CTS-16/2005/495

Dated Guwahati, the 16th October, 2006

Sub : Rates of tax on the item “photo chemicals”

Extract of the order

“Photo chemicals” is used in photographic laboratory and is an input. It is covered by entry at Sl. No. 124 of Part –C of Second Schedule appended to the Assam Value Added Tax Act, 2003. Accordingly, it is taxable at the rate of 4%.

Sd/- (U. C. Sarmah)
Addl. Commr. of Taxes, Assam
Guwahati-6
