

No. CTS-63/2005/89

Dated Dispur, the 10<sup>th</sup> December, 2007.

Sub : Rate of tax on “Pre-sensitised Aluminium Plate”

**Extract of the order**

The item, namely ‘Pre-sensitised Aluminium Plate’ is not specifically mentioned in any of the schedules and hence falls under entry at No.1 of Fifth Schedule under the Assam Value Added Tax Act,2003 and taxable @12.5%.

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