CTS-58/2006/74

Sub : Regarding the Rate of tax on "Jute Yarn in reel hanks in multiple folds" and "Sutli"

Extract of the order

It is clarified that the item "Jute Yarn in reel hanks in multiple fold" is covered by the entry at Sl. No. 5(i) of Part 'A' of the Second Schedule to the AVAT Act 2003 which record as "All types of yarn other than cotton and silk yarn in hanks, endi, muga and pat yarn" and accordingly taxable @ 4%.

The item "Sutli" known in common parlance is including in entry at sl. 155 of part C of the Second Schedule of AVAT Act 2003 and accordingly taxable @4%.

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