

CTS-16/2005/506

Dated Dispur the 16th February, 2008

Sub : Regarding the rate of tax on “Crates of Plastics”.

Extract of the order

It is clarified that the item “crates of plastics” are mainly for conveyance and as such, these items are covered by entry at Sl. No. 155 part ‘C’ of the Second Schedule appended to the AVAT Act, 2003 and hence taxable @4%.

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