

No. CTS-50/2005/118

Dated Dispur the 9th May, 2008.

Sub; Regarding the rate of tax on Diesel and Natural Gas engine and their parts under the AVAT Act, 2003.

Extract of the Order

It is found that diesel and natural gas engine and their spare parts are not covered by First, Second, Third and Fourth Schedule. So it will be covered by the entry at Sl. No. 1 of the Fifth Schedule to AVAT Act, 2003. Accordingly, the said items are taxable @12.5% under the AVAT Act, 2003.

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