

No.CTS-63/2005/118

Dated Dispur, the 10th July,2008

Sub: Clarification on rate of tax of “Aluminium Scraps” under the Assam Value Added Tax Act/2003.

Extract of the order

It is clarified that Government was requested to grant permission to cancel the clarificatory order No. CTS-50/2005/48 dtd. 10-07-2007 and to issue fresh order showing 4% VAT on “Aluminium scraps and brass scraps” as per entry Sl. 26 Part-“A” of Second Schedule of the said Act.

As approved by the Government vide letter No. FTX.85/2005/Pt./122 dtd. 26.06.2008, this office order No.CTS-60/2005/48 dtd. 10-07-2007 clarifying taxability of the item “Aluminium scraps” and “brass scraps” are hereby modified.

After careful examination/verification it is found that the item “Aluminium scraps” and “brass scraps” are covered by the entry at serial No. 26 of Part-‘A’ of the Second Schedule attached to the Assam Value Added Tax Act, 2003 and hence taxable @ 4% under this Act.

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