

No. CTS-29/2008/23

Dated Dispur, the 24<sup>th</sup> July, 2008

Sub: Clarification of rate of tax on “Iron Scrap” under section 105 of the Assam Value Added Tax Act, 2003.

**Extract of the order**

It is clarified that Iron scrap being declared good shall be taxable @ 4% as per entry at Sl. 23 of the Part-A of the Second Schedule appended to the Assam Value Added Tax Act, 2003. Even if the old flow line pipes are considered under entry 47 of Part-A of Second Schedule “pipes of all varieties including G.I. pipes, C.I. pipes and PVC pipes” these are taxable at 4%.

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