

No. CTS-77/2007/93

Dated Dispur, the 6th August/2008

Sub: Clarification of rate of tax on “Rectified Spirits” under the Assam Value Added Tax Act, 2003.

Extract of the Order

It is found that the item “Rectified Spirit” does not come under the purview of Drug. Therefore the item does not fall under entry at Sl. No. 21 of the Fourth Schedule. The item is also not mentioned in any other Schedules.

In view of the above position it is clarified that the item “Rectified Spirit” is taxable @12.5% as per entry at Sl. No. 1 of the Fifth Schedule appended to the Assam Value Added Tax Act’2003.

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