

No. CTS-33/2005/139

Dated Guwahati, the 5<sup>th</sup> June 2007

Sub: Clarification on rate of Tax on “Glass filled Nylon-66 insulating Liners” under the Assam Value Added Tax Act’2003.

**Extract of the Order**

The item namely “Glass Filled Nylon-66 Insulating Liners” is not covered by any of the Schedule attached to the AVAT Act’2003. It is therefore clarified that the item is taxable @12.5% as per entry at Sl. 1 of Fifth Schedule attached to the aforesaid Act.

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