

No. CTS-41/2007/4

Dated Guwahati, the 31st July, 2007

Sub: Clarification of rate of tax on “Mild Steel Frames’ under the Assam Value Added Tax Act, 2003.

Extract of the Order

It is clarified that the “Mild Steel Frames” are produced after fabrication from M.S.Steel. The “Mild Steel Frames” so produced becomes commercial commodity losing the character of M.S.Steel. Hence it will be taxable @12.5% under Sl. No. 1 of the Fifth Schedule attached to the AVAT Act, 2003.

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