No. CTS-58/2005/Pt-I/62:

Dated Dispur, the 5<sup>th</sup> January, 2006.

Sub: Rate of tax on paints

## **Extract of the order**

"Paints" is an unspecified item. Hence it is covered by entry at Sl. No.1 of Fifth Schedule appended to the Assam Value Added Tax Act, 2003. Accordingly, it is taxable at the rate of 12.5%.

Sd/-B. Kalyan Chakravarthy, Commissioner of Taxes, Assam, Guwahati.

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