

No. CTS-2/2009/89

Dated Dispur the 30th July, 2009

Sub: Clarification on rate of tax of Fabricated Transmission Line Tower and switchyard materials made of Galvanised Mild Steel/High Tensile steel sections under the Assam Entry Tax Act, 2008.

Extract of the Order

The MS/HT steel sections used to make Fabricated Transmission Lines Tower and switchyard substations do not come under the purview of any of the entries in the Schedule including entry at Sl. 54(a) of the Schedule, which read as “M.S. rod and round”. Hence it is clarified that such items are not exigible to the entry tax.

As regards galvanised bolts and nuts and other hardware used for clamping the insulators, conductors and earth wire to the tower body/switch yard structures, the same will come under entry at Sl. 55(1) of the Schedule to the Assam Entry Tax Act, 2008 and will be exigible to tax @12.5%.

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