No. CTS-1/2006/17

Sub : Clarification whether an industrial unit which conceived and set up industries after VAT is implemented in Assam and commences its commercial production prior to 31st March,2007 will be eligible for Pipeline order.

Extract of the order

It is found that by the amended notification, the Govt. desires to extend the benefit of exemption to all industries which commences its commercial production before 31.03.07 and hence such industry can avail the benefit of Pipeline order provided other conditions are fulfilled as per provisions of law.

Sd/- (U. C. Sarmah) Addl. Commr. of Taxes, Assam Guwahati-6
