

No. CTS-56/2005/93

Dated Dispur, the 1<sup>st</sup> August, 2007

Sub : Clarification regarding applicable rate of Entry Tax on Dish Antenna and its parts.

**Extract of the order**

The entry at Sl.9 covers computers and related equipment like, V-SAT. However, the dish antenna and its parts brought and used by the petitioner is used for reception of TV signal and is covered by entry at Sl.5 under wireless reception instrument and apparatus.

Hence, it is clarified that dish antenna and its parts are covered by entry 5 and taxable @8%.

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

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