

No. CTS-28/2008/81

Dated Dispur, the 17<sup>th</sup> March, 2009

Sub: Clarification on the rate of tax on Aluminum section like Pipe, Channel & door section.

### **Extract of the Order**

The entry at Sl. No. 26 of the Second Schedule read as ferrous and non-ferrous metals and alloys such as aluminum, copper, zinc and extrusion of those. Extrusion means something that is drawn-out of ingots by use of force. The item like pipe, channels and door & window sections are not made by drawing out by use of force from billets. As such the items are not extrusions of Aluminum. It is therefore, clarified that pipe is taxable at the rate of 4% as per entry at Sl. No. 47 of the Second Schedule, which includes pipes of all varieties. But channels and door & window sections are not covered in any of the entries under First, Second, Third or Fourth Schedule, hence taxable at the rate of 12.5% as per entry at Sl. No. 1 of the Fifth Schedule.

Sd/- Sanjay Lohiya  
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