

Dated Dispur, the 1st July, 2005.

Sub : Rate of tax on RCC pipe and septic tank. .

Extract of the order

It is clarified that RCC pipes (reinforced concrete cement pipes) is included in the definition of pipes and is, therefore, taxed at 4%.

In common parlance the word “pipe” does not include “septic tank”. It is hereby clarify that the item “septic tank” will be taxable at 12.5%.

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