

No. CTS-28/2008/100

Dated Dispur, the 4th June 2009

Sub: Clarification on rate of tax on 'Tarpaulins & Tents'

Extract of the Order

It is found that the item 'tarpaulin' fulfils the criteria of textile made-ups, hence comes under the entry at Sl. No. 88 of Part-A of the Second Schedule of the Assam Value Added Tax Act, 2003. 'Tent' comprises of stitched fabric and other items like, ropes, poles, hooks etc. Hence, it cannot be regarded as textile made-ups. As there is no specific entry for tent in Schedule- First, Second, Third and Fourth, therefore, tent is taxable @12.5% as per entry at Sl. No. 1 of the Fifth Schedule.

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