

No. CTS-58/2005/Pt-I/60:

Dated Dispur, the 5th January, 2006.

Sub : Rate of tax of Dental Materials and allied equipments including Dental chair, orthopedic items and medical equipments

Extract of the order

“Dental Materials and allied equipments including Dental chair, orthopedic items and medical equipments” is an unspecified item. Hence it is covered by entry at Sl. No.1 of Fifth Schedule appended to the Assam Value Added Tax Act, 2003. Accordingly, it is taxable at the rate of 12.5%.

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