

No. CTS-2/2009/88

Dated Guwahati the 28th July, 2009

Sub: Clarification on rate of tax on “Self Retractable wire rope fall Arrester Block”
(safety item).

Extract of the Order

The item “Self Retractable wire rope fall Arrester Block” comprises of a number of components besides the wire rope for use as a safety item in order to arrest fall from higher planes while working. The item is safety equipment and not a wire rope. As the name of the equipment suggests, it is fall arrester block. The item is not covered by any of the entries in the First Schedule, Second Schedule, Third Schedule and Forth Schedule. It shall be covered by the entry at Sl. No. 1 of the Fifth Schedule of the Assam Value Added tax Act, 2003. Hence the rate of tax on “Self Retractable wire rope fall Arrester Block” is 12.5% as per entry at Sl. No. 1 of the Fifth Schedule appended to the Assam Value Added Tax Act, 2003.

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