

GOVERNMENT OF ASSAM  
OFFICE OF THE COMMISSIONER OF TAXES::ASSAM::KAR BHAWAN  
DISPUR, GUWAHATI.

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ORDER

Dated Guwahati the 22<sup>nd</sup> December, 2009.

No. CTS- 58/2005/189 : M/s. Ausadh Vyapaar Pvt. Ltd., H.N.3, GMCH Road, Nanak Nagar, Bye lane1, Bhangaghar, Guwahati-781005 has filed an application under section 105 of the Assam Value Added Tax Act,2003 seeking clarification on rate of tax on diagnostic X-ray film/plate. The application is found to be in order, hence admitted.

Shri Binoy Ranjan Majumdar, Authorised Representative appeared on behalf of the petitioner. He stated that he has no submission to make and just needs clarification on the rate of tax. He admitted that he could not decide under what entry the item X-ray film /plate will fall. Perused the entries of the Schedules of the Assam Value Added Tax Act,2003 and it is found that the item is not covered under any entries of First, Second, Third and Fourth Schedules of the Assam Value Added Tax Act, 2003. Hence the same shall cover under entry at Sl. No. 1 of the Fifth Schedule and shall be taxable @13.5%.

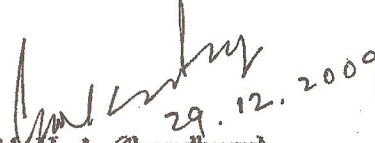
Sd/-Sanjay Lohiya,  
Commissioner of Taxes, Assam,  
Dispur, Guwahati-6.

Dated Dispur the 29<sup>th</sup> December /2009.

Memo No. CTS-58/2005/189 -A

Copy to:-

1. The Principal Secretary to the Govt. of Assam, Finance Department, Dispur, Guwahati - 6 for favour of kind information of the Government.
2. The Addl. Commissioner of Taxes/Joint Commissioners of Taxes (All) for information.
3. The Deputy Commissioner of Taxes (All) for information.
4. The Assistant Commissioners of Taxes/Superintendents of Taxes (All) for information.
5. M/s. Ausadh Vyapaar Pvt. Ltd., H.N.3, GMCH Road, Nanak Nagar, Bye lane1, Bhangaghar, Guwahati-781005 for information.

  
(M. H. A. Choudhury),  
Addl. Commissioner of Taxes, Assam,  
Dispur, Guwahati-6.

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