

GOVERNMENT OF ASSAM  
OFFICE OF THE COMMISSIONER OF TAXES:::ASSAM:::GUWAHATI  
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ORDER

Dated Dispur the 18<sup>th</sup> May, 2010.

No.CTS-41/2007/210 : Shri Pallav Chetia, PSI Enterprise Home No.64, Nizarapar, Ganesh Mandir Path, Rupnagar, Guwahati-32 filed a petition under section 105 of the AVAT Act, 2003 seeking clarification on the rate of tax of the following items :-

- a) Surgical drapes.
- b) Surgical gowns.
- c) Surgical dressings.
- d) Implant.

Shri Chatia appeared and placed samples of (a), (b) and (c) above. Examined the samples as well as the entries of the schedules of the Assam Value Added Tax Act, 2003.

It appears that there is an entry at Sl. No.53 of Part-A of second Schedule which reads as "ready made garments". Surgical gowns is also a readymade garments and therefore, shall be covered under said entry and shall be taxable @5%. Again entry at Sl. No.105 covers implants, hence (d) above shall also be taxable @5% under the said entry. Further entry at Sl. No. III covers surgical dressings among other things. Hence (a ) and (C) above shall be covered under said entry and shall be taxable @5%.

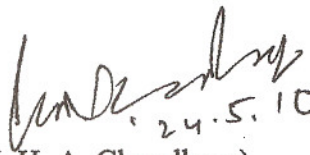
Sd/-(Sanjay Lohiya),  
Commissioner of Taxes, Assam,  
Dispur, Guwahti-6.

Dated Dispur, the 24<sup>th</sup> May,2010.

Memo No. CTS-41/2007/210 -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. Shri Pallav Chetia, PSI Enterprise Home No.64, Nizarapar, Ganesh Mandir Path, Rupnagar, Guwahati-32 for information.

  
24.5.10  
(M. H. A. Choudhury),  
Addl. Commissioner of Taxes, Assam,  
Dispur, Guwahati-6.

M. H. A. Choudhury  
24/5/10