

No. CTS-58/2005/120

Dated Guwahati, the 19th September, 2006

Sub : Clarification of rate of tax on 'Sprayer'.

Extract of the order

It is fact that the item mainly used in the Agricultural Sector mainly to spray manure pesticides etc. Though it may have other uses but it is mainly used in the Agricultural purpose only. Therefore it is held that sprayer manually operated is exempted under Assam Value Added Tax as per entry at Sl. I of the First Schedule and 'Sprayer' operated mechanically is taxable @ 4% as per entry at Sl. I of the Second Schedule appended of the Act.

Sd/- (U. C. Sarmah)
Addl. Commr. of Taxes, Assam
Guwahati-6
