

No. CTS-56/2005/103

Dated Guwahati, the 18th September, 2007

Sub : Rate of VAT on Drugs and medicines including vaccines, disposable hypodermic syringes, hypodermic needles, catguts, sutures, surgical dressing sold without MRP.

Extract of the order

Drugs and medicines including vaccines, disposable hypodermic syringes, hypodermic needles, catguts, sutures, surgical dressings sold without M.R.P. will not be covered by the entry at Sl. No.21 of the Fourth Schedule. Hence such items shall be covered by Sl. No. 1 of the Fifth Schedule and hence taxable @ 12.5% under the Assam Value Added Tax Act, 2003.

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