

CTS-56/2005/120

Dated Dispur the 7<sup>th</sup> January,2008

Sub : Regarding the rate of tax on Bathroom Set and Steel door set.

**Extract of the order**

It is clarified that the items bathroom set and steel door set are not mentioned in First, Second, Third & Fourth Schedule. Hence both items are taxable @12.5% under entry at Sl. no. 1 of Fifth Schedule under the AVAT Act, 2003.

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