

No CTS-71/2007/10

Dtd. Dispur the 16th February, 2008

Sub: Regarding the rate of VAT on 'Corn flour' and 'Oats'

Extract of the Order.

The 'Corn flour' is flour of corn i.e. maize and it is covered under entry at Sl. No, 19 of the Fourth Schedule appended to the AVAT Act, 2003, hence taxable @ 2%.

Regarding 'Oats' which is a grain from a type of cereal plant and is commonly known as 'Dalia' or 'Barley' and also called as 'Porridge' is processed and beaten cereal. It does not retain character of the original grain. Hence it is an unclassified item and taxable @12.5% under Sl. No. 1 of the fifth Schedule under the AVAT Act, 2003.

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