

No.CTS-77/2007/86

Dtd. Dispur, the 3rd July, 2008

Sub: Clarification on rate of tax on the items accessories and fittings of PVC Pipes (smaller pieces of PVC pipes).

Extract of the Order

The entry at serial No.47 of the Second Schedule of the Assam Value Added Tax Act'2003 read as – “Pipes of all varieties including GI pipes, CI pipes, Ductile pipes and PVC pipes”. Therefore it is clear that accessories and fittings of pipes is not included in the entry, hence those are taxable @12.5%. However there are some small pipes and tubes in the form of angles, turning, corners and curves made out of the same materials of which such pipes are made order to achieve fully the purpose for which such pipes are manufactured. There is no change in this basic physical property and there is no change in their end use.

In view of the above position it is clarified that pipes fittings and accessories are taxable @12.5% as per entry at Sl. No. 1 of the Fifth Schedule of the Assam Value Added Tax Act' 2003 except smaller pipes in the form of angles, turnings, corner and curves made out of the same material of which such pipes are made, which shall be taxable@4% as per entry at Sl. No. 47 of the Part –A of the Second Schedule of the Assam Value Added Tax Act'2003.

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