

No. CTS-16/2005/477:

Dated Dispur, the 5<sup>th</sup> January, 2006.

Sub : Rate of tax of Aluminium Conductors

**Extract of the order**

“Aluminum Conductor” is an unspecified item and cannot be treated as extrusion of Aluminum. Hence it is covered by entry at Sl. No.1 of Fifth Schedule appended to the Assam Value Added Tax Act, 2003. Accordingly, it is taxable at the rate of 12.5%.

Sd/-B. Kalyan Chakravarthy,  
Commissioner of Taxes, Assam,  
Guwahati.

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