

No. CTS-33/2005/170

Dated Dispur, the 31st May, 2008

Sub: Clarification as to whether the Industrial Units conceived and set up after implementation of VAT in Assam and commence its commercial production after commencement of the Assam Value Added Tax Act,2003,but on or before 30th September 2008 is eligible for Sales Tax Incentive under Assam Industries (Tax Exemption for Pipelines units) Order,2005.

Extract of the Order

As approved by the Government vide letter No. FTX.81/2005/63 dtd.09-05-2008, it is clarified that new Industrial Units that are conceived and set up and went into commercial production after implementation VAT (May, 2005) in Assam, but on or before 30th September 2008 will also be eligible for tax incentive under Assam Industries (Tax Exemption for Pipelines units) Order, 2005.

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