

No. CTS-48/2005/199

Dated Dispur the 5th September, 2008

Sub: Clarification on rate of tax on Conference System, Wireless Teaching Sets and Speaker under the Assam Value Added Tax Act, 2003.

Extract of the Order

Clarification on Conference System: The conference system is consisting of microphone and speaker combination, power supply unit and amplifier. There is no doubt that microphone and speaker combination comes under the entry at Sl. No. 10 of the Part-B of Second Schedule. But addition of the item power supply and amplifier in the system makes the whole combination a different item which can not be regarded as microphone/speaker combines only. Hence it is clarified that where the item combines microphone/speaker set separately taxable @4% as per entry at Sl. No. 10 of Part-B of the Second Schedule, the conference system being a totally separate item is taxable @12.5% as per entry at Sl. No. 1 of the Fifth Schedule.

Clarification on Wireless Teaching Sets: It is an item which is not covered by First, Second, Third and Fourth Schedule hence taxable @12.5% as per at Sl. No. 1 of the Fifth Schedule.

Clarification on Speaker: The entry at Sl.No.10 of the Part-B of the Second Schedule is multi-media speaker which is used with computer. The “speaker” other than “multi-media speaker” is not the same and does not fall under the same entry. The “speaker” other than “multi media speaker” is an item not covered by First, Second, Third and Fourth Schedule of the Assam Value Added TaxAct, 2003. Hence the item is taxable @ 12.5% as per entry at Sl. No. 1 of the Fifth Schedule of the Assam Value Added Tax Act, 2003.

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