

SCHEDULE

[See clause (j) and (l) of Section 2]

SI No	Specified Goods	Rate of Tax (Per-centum)	Remarks
1	Cement	4	Rate of tax has been reduced from 12 to 4 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09
2	Refrigerators, air coolers, air-conditioning plant, geysers, washing machines, Xerox and Fax machines and Component and parts thereof	4	Rate of tax has been reduced from 8 to 4 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09
3	Telecommunication equipment including Telephones, mobile phones, pagers and components and parts thereof	4	Rate of tax has been reduced from 8 to 4 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09
4	Television sets both coloured and black and white, videocassette recorders, video cassette players, video cassette tapes, wireless reception instrument and apparatus and radios and parts there-of	4	Rate of tax has been reduced from 8 to 4 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09
5	Type writers including electronic typewriters, Photocopiers, duplicating machines and components and parts thereof.	4	Rate of tax has been reduced from 8 to 4 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09
6	Motor Vehicle (I) Motor cars, motor omni buses, motor vans, motor trucks, chassis of such motor vehicles. (ii) Tractors, bulldozers, excavators, earthmovers and power tillers	4 4	Rate of tax has been reduced from 8 to 4 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09
7	Marble, granite and other decorative slabs and articles made therefrom	6	Rate of tax has been reduced from 8 to 4 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09 *Rate of tax has been enhanced from 4 to 6 w.e.f.16-07-13 vide Notification no. FTX.47/2013/2 dtd.12-07-13.

8	Computer of all varieties, computer software and hardwares, servers, V-sat and accessories including UPS used with computers	4	
9	*Plant and machineries for industry and construction works including parts thereof.	2	Rate of tax has been reduced from 4 to 2 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09 * Substituted w.e.f.4-01-2010 vide notification no.LGL.3/2007/77 dated 4-01-10(Prior to this sl.9 read as follows: " <i>Plant and machineries for industry and construction works (except agricultural machinery)</i> ")
10	Pump sets of any type	4	
11	(I) Furnace oil (FO) and Bitumen	4	Rate of tax has been reduced from 16 to 4 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09
	(ii) Light Diesel Oil (LDO)	4	Rate of tax has been reduced from 8 to 4 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09
12	Hospital Equipment of all types including X-ray, ultrasound, Doppler and scanning machines, other medical and diagnostic apparatus and parts and accessories thereof	2	Rate of tax has been reduced from 8 to 2 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09
13	Chemical Fertilizers, bone meals, pesticides, insecticides, fungicides, herbicides, rodenticides and weedicides	2	Rate of tax has been reduced from 4 to 2 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09
14	Diesel generators	4	Rate of tax has been reduced from 8 to 4 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09
15	HDPE bag and HDPE coated Jute bag/sac and Hessian Jute bag whether Polythene lined or not	2	Rate of tax has been reduced from 4 to 2 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09

16	Pulses and cereals in all forms	0	
17	Fish excluding dry fish	0	i) Rate of tax has been reduced from 8 to 4 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09. ii) Rate of tax has been reduced from 4 to 0 w.e.f.01-06-10 vide Notification no. FTX.40/2010/4 dtd.31-05-2010.
18	Flowers (Natural)	2	Rate of tax has been reduced from 8 to 2 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09
19	Ultra High Temperature (UHT) Milk	0	Rate of tax has been reduced from 8 to 0 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09
20	Eggs	0	i) Rate of tax has been reduced from 8 to 4 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09 ii) Rate of tax has been reduced from 4 to 0 w.e.f.01-06-10 vide Notification no. FTX.40/2010/4 dtd.31-05-2010.
21	Processed fruit juices	4	Rate of tax has been reduced from 8 to 4 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09
22	Items of bell metal and brass	4	Rate of tax has been reduced from 8 to 4 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09
23	Biscuits	4	Rate of tax has been reduced from 8 to 4 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09
24	(a) Gamocha (b) Mekhela Chadar	4 4	
25	All varieties of textiles viz. cotton, woollen or silken, including rayon, art silk and nylon textiles, whether manufactured by handloom,	2	i) Rate of tax has been enhanced from 1 to 4 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10

	power loom or otherwise		dtd.08-09-09 ii) Rate of tax has been reduced from 4 to 2 w.e.f.01-06-10 vide Notification no. FTX.40/2010/4 dtd.31-05-2010.
26	Sugar	0	Rate of tax has been reduced from 1 to 0 w.e.f.01-06-10 vide Notification no. FTX.40/2010/4 dtd.31-05-2010.
27	*Bamboo and bamboo chips (pieces of bamboo of any length, in any form or condition)	2	Rate of tax has been reduced from 4 to 2 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09. * Substituted w.e.f.4-01-2010 vide notification no.LGL.3/2007/77 dated 4-01-10(Prior to this sl.27 read as follows: "Bamboo"
28	Films of all kinds including X ray films	4	
29	Live Stocks i.e. pig, goat, sheep, poultry	2	
30	Photographic paper	4	
31	Elevators and parts and accessories thereof	4	Rate of tax has been reduced from 8 to 4 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09
32	Aluminium conductors of any kind	4	
33	Intra ocular lens	0	Rate of tax has been reduced from 4 to 0 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09
34	*Aluminium plain sheet, channels and sections.	4	* Substituted w.e.f.4-01-2010 vide notification no.LGL.3/2007/77 dated 4-01-10(Prior to this sl.34 read as follows: "Aluminium plain sheet"
35	PVC pipes, tubes and fittings	2	Rate of tax has been reduced from 8 to 2 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09
36	Acrylic yarn in hank form	2	Rate of tax has been reduced from 4 to 2 w.e.f.14-09-09 vide

			Notification no. FTX.25/2009/10 dtd.08-09-09
37	Fabric coated/impregnated with PVC and cellular derivations	2	Rate of tax has been reduced from 4 to 2 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09
38	Crude oil	2	
39	*M.S. Pipes	2	(i)Rate of tax has been reduced from 4 to 2 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09. (ii)* Omitted w.e.f.4-01-2010 vide notification no.LGL.3/2007/77 dated 4-01-10.
40	Tea	0	Rate of tax has been reduced from 2 to 0 w.e.f.01-06-10 vide Notification no. FTX.40/2010/4 dtd.31-05-2010.
41	Extra natural alcohol(ENA)	4	Rate of tax has been reduced from 10 to 4 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09
42	Gur, rub gur and jaggary	4	
43	Molasses	4	Rate of tax has been reduced from 16 to 4 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09
44	Paper corrugated box and paper cartons of all kinds	2	
45	*Flexible sheet and flexible pouch whether laminated or not.	2	Substituted w.e.f.4-01-2010 vide notification no.LGL.3/2007/77 dated 4-01-10(Prior to this sl.45 read as follows:” <i>Flexible Laminated Sheet and flexible laminated pouch</i> ”
46	Wheat products except when imported and sold by Food Corporation of India to Deputy Commissioners and Sub-Divisional Officers of Assam for distribution in any relief operation or for use in connection with any Scheme sponsored by the Govt. of India or the State Government	2	

47	(a) Tobacco including cigarette, cheroots, cigar, biri, zarda, khoini, sada and smoking mixture.	4	Rate of tax has been reduced from 10 to 4 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09
	(b) Tobacco mixed pan masala including gutka whether sold under a brand name or not	4	Rate of tax has been reduced from 20 to 4 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09
48	Tendu Leaves	4	Rate of tax has been reduced from 10 to 4 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09
49	Rectified spirit	4	Rate of tax has been reduced from 10 to 4 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09
50	<p>*Iron and steel, that is to say,-</p> <ul style="list-style-type: none"> (i) skelp bars, tin bars, sheet bars, hoe-bar and sleeper bars, (ii) steel bars (rounds, rods, squares, flat, octagons and hexagons, plain and ribbed or twisted, in coil form as well as straight lengths). (iii) Steel structurals (angles, joists, channels, tees, sheet piling sections, Z-sections or any other rolled sections); (iv) Sheets, hoops, strips and skelp, both black and galvanised, hot and cold rolled plain and corrugated, in all qualities, in straight lengths and in coil form, as rolled and in riveted condition; (v) Plates both plain and chequered in all qualities; (vi) Steel tubes, both welded and seamless, of all diameters and lengths including tube fittings; (vii) Tin-plates, both hot dipped and electrolytic and tinfree plates; (viii) Wire rods and wires-rolled, drawn, galvanized, aluminized, tinned or coated such as by copper; 	2	<p>*Substituted w.e.f.4-01-2010 vide notification no.LGL.3/2007/77 dated 4-01-10(Prior to this sl.50 read as follows: “<i>Plain and corrugated iron sheet whether hot or cold rolled</i>”</p>

51	Chemicals	2	
52	Dispenser	4	
53	Coal	2	Rate of tax has been reduced from 4 to 2 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09
54	*Declared goods under the Central Sales Tax Act, 1956 (Central Act 74 of 1956) which are not mentioned in any of the entries :- (a) M.S. rod and round	2	Rate of tax has been reduced from 4 to 2 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09. * Omitted w.e.f.4-01-2010 vide notification no.LGL.3/2007/77 dated 4-01-10.
55	Other goods not covered by any of the entries above, but included in the Schedules of taxable goods attached to the Assam Value Added Tax Act, 2003:-		
	*(a) Pipes of all kinds excluding those covered by entries at sl. No.35 and 39	2	Rate of tax has been reduced from 4 to 2 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09. * Omitted w.e.f.4-01-2010 vide notification no.LGL.3/2007/77 dated 4-01-10.
	*(b) Bamboo chips (pieces of bamboo of any length, in any form or condition used as raw materials in paper making)	2	Rate of tax has been reduced from 4 to 2 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09. * Omitted w.e.f.4-01-2010 vide notification no.LGL.3/2007/77 dated 4-01-10.

(c) Clinker	2	Rate of tax has been reduced from 8 to 2 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09
(d) Cranes, dumpers, road rollers, motor cycles, motor cycle combinations, motor scooters, three wheelers and motorettes	2	Rate of tax has been reduced from 8 to 2 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09
(e) Caustic Soda	2	Rate of tax has been reduced from 12.5 to 2 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09
(f) Sodium Silicate	2	Rate of tax has been reduced from 12.5 to 2 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09
(g) Alum	2	Rate of tax has been reduced from 12.5 to 2 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09
(h) Soap Stone Powder	2	Rate of tax has been reduced from 12.5 to 2 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09.
(i) Furniture and Fixtures	6	Rate of tax has been reduced from 12.5 to 4 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09 *Rate of tax has been enhanced from 4 to 6 w.e.f.16-07-13 vide Notification no. FTX.47/2013/2 dtd.12-07-13.
(j) Coir, coir products and coir waste	2	Rate of tax has been reduced from 12.5 to 2 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09
(k) Transformers	4	Rate of tax has been reduced from 12.5 to 4 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09

	* (l) Hardware goods	4	Rate of tax has been reduced from 12.5 to 4 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09. * Omitted w.e.f.4-01-2010 vide notification no.LGL.3/2007/77 dated 4-01-10.
	* (m) Corrugated and plain galvanized iron sheet (whether hot rolled or cold rolled)	2	Rate of tax has been reduced from 4 to 2 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09. * Omitted w.e.f.4-01-2010 vide notification no.LGL.3/2007/77 dated 4-01-10.
	(n) Arecanut powder and supari in all its forms and varieties including beetelnut for conversion into supari.	4	
	(o) Plywood	4	Rate of tax has been reduced from 8 to 4 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09
	(p) Bentonite powder	2	Rate of tax has been reduced from 8 to 2 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09
	(q) Railway track materials such as all types of pre-stressed concrete sleepers, railway switches, crossings, fittings, SGCI inserts, HTS wire, metal liners, bolts and nuts and elastic rail clips.	4	Rate of tax has been reduced from 12.5 to 4 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09
56	Lime stone and lime powder	2	Rate of tax has been reduced from 4 to 2 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09
57	Bauxite	2	Rate of tax has been reduced from 4 to 2 w.e.f.14-09-09 vide

			Notification no. FTX.25/2009/10 dtd.08-09-09
58	Vegetable oils, vanaspati or vegetable ghee and other edible oils including mustard oil and rapeseed oil except when such goods are imported by STAFED or its Units in Assam	2	Rate of tax has been reduced from 4 to 2 w.e.f.14-09-09 vide Notification no. FTX.25/2009/10 dtd.08-09-09.
59	Paper excluding newsprint	2	Inserted w.e.f.4-01-2010 vide notification no.LGL.3/2007/77 dated 4-01-10.
60	Transmission tower (Electrical and Telecommunication) and tower parts	4	Inserted w.e.f.4-01-2010 vide notification no.LGL.3/2007/77 dated 4-01-10.
61	Optical fibre cable.	4	Inserted w.e.f.4-01-2010 vide notification no.LGL.3/2007/77 dated 4-01-10.
62	Aluminium composite panel.	4	Inserted w.e.f.4-01-2010 vide notification no.LGL.3/2007/77 dated 4-01-10.
63	Electrical goods of all types	4	Inserted w.e.f.4-01-2010 vide notification no.LGL.3/2007/77 dated 4-01-10.
64	All varieties of tiles	4	Inserted w.e.f.4-01-2010 vide notification no.LGL.3/2007/77 dated 4-01-10.
65	Sanitary ware and bathroom fittings of all types	6	Inserted w.e.f.4-01-2010 vide notification no.LGL.3/2007/77 dated 4-01-10. *Rate of tax has been enhanced from 4 to 6 w.e.f.16-07-13 vide Notification no. FTX.47/2013/2 dtd.12-07-13.
66	Automated Teller Machine	4	Inserted w.e.f.28-02-2011 vide notification no. LGL.3/2007/97 dated 28-02-2011.
67	Diesel	4	Inserted w.e.f.28-02-2011 vide notification no. LGL.3/2007/97 dated 28-02-2011.