

No CTS-63/2005/62

Dated Dispur, the 24<sup>th</sup> July, 2007.

Sub: Rate of tax on pressure Cooker, Non-Stick Ware, Glazed Fancy ware.

**Extract of the order**

In common parlance, pressure cooker and non-stick ware cannot be treated as Aluminum utensils and enameled utensils, and such are taxable @ 12.5%. Glazed fancy ware is being not covered by any entry at Schedule I,II,III & IV, is also taxable @ 12.5% under Sl. I of Fifth Schedule of the Assam Value Added Tax Act, 2003.

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

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