

CTS-50/2005/96

Dated Guwahati the 29th January,2008

Sub : Regarding the rate of tax on Excavator and Back Hoe loader.

Extract of the order

It is clarified that the earthmoving equipments like Excavator and Back hoe loader are not covered by any of the entries in the First, Second, Third & Fourth Schedule. So it will be covered by the entry at Sl. No. of the Fifth Schedule and taxable @12.5%.

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