

No. CTS-70/2007/153

Dated 21<sup>st</sup> November, 2008

Sub: Clarification of rate of tax on Aluminum rolled (Aluminum sheet); Wire rods and Aluminum extrusion.

### **Extract of the Order**

The entry at Sl. No. 26 of the AVAT Act'2003 includes aluminum and its extrusions. In a number of Court cases, it is clarified that aluminum rolled products are different from aluminium and it also does not come under "extrusions". Hence it is clarified that aluminum rolled products such as sheets, plate and foils shall not come under entry at Sl. No. 26 of Second Schedule of the AVAT Act'2003, therefore taxable @12.5%. However, aluminum ingots and extrusions like wire and rod shall be taxable @4% as per said entry.

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