

No. CTS-1/2006/87

Dated Guwahati, the 31<sup>st</sup> July, 2007

Sub : Rates of VAT on “Microphones and Speaker sets”

**Extract of the order**

It is seen that “Microphones are covered by the entry at Sl. No. 10 of part-B of the Second Schedule attached to the AVAT Act,2003 and hence taxable at 4%. But speaker sets other than multimedia speakers are not covered by the above entry. Hence speaker sets other than multimedia speakers will be taxable @ 12.5% under Sl. No.1 of the Fifth Schedule attached to the AVAT Act, 2003.

Hence it is clarified that microphones are taxable @ 4% under Second Schedule and speaker sets other than multimedia speakers are taxable @ 12.5% under Fifth Schedule to the AVAT Act, 2003.

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

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