

GOVERNMENT OF ASSAM
OFFICE OF THE COMMISSIONER OF TAXES:::ASSAM
DISPUR, GUWAHATI-6.

ORDER

Dated Guwahati, the 26th March, 2015.

No. CTS-50/2011/537 : M/s. Manoranjan Brahma, Kokrajhar (BTAD), Assam has filed an application under Section 105 of the Assam Value Added Tax Act, 2003 seeking clarification on applicability of rate of tax on "Z-type sheet pile" under the Assam Value Added Tax Act, 2003. The application is found to be in order and hence, admitted.

Shri Sanjeeb Mukherjee, Authorised Representative appeared on behalf of the petitioner and placed his submission.

Shri Mukherjee submitted that "Z type sheet pile" which is steel structural made up of iron & steel is covered in the schedule of declared goods defined under Section 2(c) of the Central Sales Tax Act, 1956 and the item is appended at Serial iv (v) under Section 14 of the Central Sales Tax Act, 1956. He also submitted that the rate of tax on "Declared Goods" under the Assam Value Added Tax Act, 2003 is 5% as per entry at Serial 23 of Part-A of Second Schedule. Shri Mukherjee further submitted that the item "Z-type sheet pile" is nothing but steel structural made up of iron and steel and hence, is taxable @5% being declared goods. The authorized representative contended that the item "Z-type sheet pile" is taxable @4% or @5% in different VAT statutes in the other States of India. In this regards, he submitted a proforma invoice issued by a registered dealer from outside the State of Assam, wherein it is mentioned that the rate of tax on "Z-type sheet pile" is 5%.

Perused the submissions and contentions placed by the Authorised Representative, it is observed that "Z-type sheet pile" is steel structure made up of iron and steel and the single piles are shaped roughly like a horizontally stretched Z for which, it is also called "Z-sheet pile" or "Z-section". The entry at serial (iv) (v) of Section 14 of the Central Sales Tax Act, 1956 incorporated the item "Steel Structural" which also includes angles, joists, channels, tees, sheet piling sections, Z-sections or any other rolled sections. Subsequently, as per the entry at Serial 23 of Part-A of Second Schedule appended under the Assam Value Added Tax Act, 2003, "Declared Goods" as specified in Section 14 of the Central Sales Tax Act, 1956 are taxable @ 5%, if such goods are not specifically mentioned in any schedule appended under the Assam Value Added Tax Act, 2003. The item "Z-type sheet pile" is not specifically mentioned in any of the schedule appended under the Assam Value Added Tax Act, 2003.

Hence, it is clarified that the "Z-type sheet pile" being declared goods is covered under entry at serial 23 of Part-A of Second Schedule of the Assam Value Added Tax Act, 2003 and shall be taxable @5%.

Sd/- Dr. Ravi Kota,
Commissioner of Taxes, Assam,
Dispur, Guwahati-6.

Memo No. CTS-50/2011/537-A
Copy to:-

Dated Guwahati, the 26th March, 2015.

1. The Joint Secretary to the Government of Assam, Finance (Taxation) Department, Dispur, Guwahati-6 for favour of information.
2. The Addl. Commissioners of Taxes, Assam/Joint Commissioners of Taxes, Assam (All), Head Office for information.
3. The Deputy Commissioners of Taxes (All) for information.
4. The Assistant Commissioners of Taxes/Superintendent of Taxes (All) for information and necessary action.
5. M/s. Manoranjan Brahma, Kokrajhar (BTAD), Assam for information.



(A. Choudhury),
Joint Commissioner of Taxes, Assam,
Guwahati.
