

GOVERNMENT OF ASSAM
OFFICE OF THE COMMISSIONER OF TAXES:::ASSAM:::GUWAHATI.

ORDER

Dated Dispur the 4th July, 2017.

CTS-58/2015/124:- Md. After Rahman, P.O. Merapani Town, Dist.- Golaghat (Assam) filed an application u/s 105 of the Assam Value Added Tax Act, 2003 seeking clarification regarding applicable rate of VAT on Final Settlement of Forest Village Bazar at Gomariguri, Dist.-Golaghat, Assam.

The petitioner appeared before the undersigned and stated that the State Forest Department has allotted him a Forest Village Bazar at Gomariguri, Golaghat for the year 2015-16 for a settled amount of Rs.9,81,000/- only. But the Forest Department has deducted VAT @14.5% on the said amount. The petitioner stated that he is no way connected with the sale or purchase of goods and only toll is collected from the agriculture market.

As per the above observation, the settlement of a village Bazar by the Forest Department doesnot attract any tax liability. The person getting the bazaar by the Forest Department is noway connected with the sale or purchase of goods taking place in the market.

So in my opinion, this settlement of Forest Village Bazar does not have any tax liability under the provision of Assam Value Added Tax Act, 2003.

The matter is disposed accordingly.

Sd/-
(Anurag Goel, IAS)
Commissioner of Taxes, Assam,
Dispur, Guwahati-6.

Memo No.CTS-58/2015/124-A

Dated Dispur, the 4 th July, 2017.

Copy to:-

1. The Principal Secretary to the Government of Assam, Finance Department, Dispur for favor of kind information.
2. The Additional Commissioners of Taxes/Joint Commissioners of Taxes (All), Head Office for information.
3. The Deputy Commissioner of Taxes, (All) for information.
4. The Assistant Commissioner of Taxes, (All) for information.
5. Md. After Rahman, P.O.Merapani Town, Dist.-Golaghat (Assam) for information.


(R.K.Barman)
Joint Commissioner of Taxes, Assam,
Dispur, Guwahati-6.


24/07/17