

No. CTS-50/2005/160

Dated Dispur, the 27th May, 2009

Sub: Clarification as to whether VAT is applicable on labour wages.

Extract of the Order

It is clarified that the work order, basically to engage daily labourer does not come under the ambit works contract as there is no transfer of property in goods. Therefore, no VAT is applicable in work order on the labour wages.

Sd/- Sanjay Lohiya
Commissioner of Taxes, Assam
Guwahati