

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

ORDER

Dated Dispur, the 18th July, 2009.

No. CTS-29/2008/147: M/S Jagdish & Co. Pvt. Ltd. has filed an application under Section 105 of the Assam Value Added Tax Act, 2003 seeking clarification as to whether security deposit under section 76 (4) of the Assam Value Added Tax Act, 2003. The application is found to be order, hence admitted.

Shri Bikash Agarwala, FCA appeared on behalf of the petitioner and placed his submission. He submitted that the petitioner is a Private Limited Company having head office at Dimapur. They are operating as a Goods Carrier for transportation of Motor Car for Vehicle Manufacturing Co. while transporting such items through the State of Assam they are asked to deposit security to the tune of tax on the goods. Now they have requested to clarify as to what documents are required to be submitted at the entry gate to the satisfaction of the officer in charge so that the goods can be transported without payment of security.

Heard his submission and the provisions of the Assam Value Added Tax Act, 2003 perused. As per provisions of section 76 (4) of the Act, when it appears that —

- (i) the driver of the person-in-charge of the vehicle or the transporter is not giving correct and complete documents relating to the consignment of the goods and correct information about the ownership of the goods and their destination,
- (ii) also in a case where the transporter of the goods has no permanent address within the State,

the Officer-in-Charge of the entry check post shall before issuing the transit pass, require the driver of the person-in-charge of the vehicle or the transporter to furnish security equivalent to the amount of the tax calculated on the goods at the rate of tax prevailing in the State.

From the submission of the petitioner, it is evident that the petitioner's case comes under second category and therefore he is required to deposit security as per the provisions of the Act.

Sd/-
Commissioner of Taxes, Assam,
Guwahati-6.

Memo No. CTS-29/2008/147-A
Copy to :

Dated Dispur, the 18th July, 2009.

1. The Principal Secretary to the Government of Assam, Finance (Taxation) Department, Dispur for favour of kind information.
2. The Addl. Commissioners of Taxes (All) for information.
3. The Joint Commissioners of Taxes (All) for information.
4. The Deputy Commissioners of Taxes (All) for information.
5. The Assistant Commissioners of Taxes/Superintendents of Taxes (All) for information.
6. M/S Jagdish & Co. Pvt. Ltd. V. Metha Bldg., N. L. Road/Dimapur-797112 (Nagaland) for information.

M. H. A. Choudhury
18.7.09
(M. H. A. Choudhury),
Addl. Commissioner of Taxes, Assam,
Guwahati-6.