

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

ORDER

Dated Dispur, the 9th November, 2009.

No. CTS-77/2007/224: Shri Saugata Shome, Proprietor of M/s. North East Engineers & Consultants, Link Road, Lane No. 3, Silchar-788006 has filed an application as per provision of section 105 under the Assam Value Added Tax Act, 2003 (hereinafter referred to as Act) seeking clarification as to whether the consultancy service work involving survey of roads, fields and topography etc and also field investigation in soil testing by exploration is liable for levy of tax. The application is found to be in order, hence admitted.

Sri Rabijit Dey, Assistant Accountant appeared on behalf of the petitioner and filed his submission. He also submitted copies of the work order of soil Reconnaissance Survey, Soil investigation, Hydrographic Corrosion etc. for ONGC gas pipeline joining BK#1 and BU#2 to Baskandi EPS, Cachar Forward Base, Silchar, with accepted tender amount of Rs.20,56,650/- and preparation of DPR rural roads, which were perused. He submitted that the petitioner has only undertaken survey works and there is no transfer of property in goods.

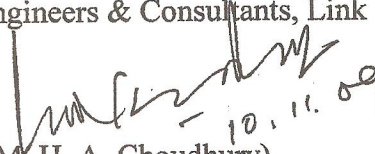
Perused the submission and related documents are examined. From the work order it appears that the work order is for soil reconnaissance survey, soil investigation, hydrographic, corrosion etc. for laying Gas Pipeline and preparation of DPR for rural roads. The works are mainly consultancy service and there is no transfer of property in goods. As such it is clarified that such consultancy service under the aforesaid work order on is not exigible to tax under the Assam Value Added Tax Act, 2003 subject to condition that there is no transfer of property in goods and transfer of right to use any goods.

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

Memo No. CTS-77/2007/224-A
Copy to:-

Dated Dispur, the 10th November, 2009.

1. The Principal Secretary to the Government of Assam, Finance Department, Dispur for favour of kind information.
2. The Addl. Commissioners of Taxes/Joint Commissioners of Taxes (All), Head Office for information.
3. The Deputy Commissioners of Taxes, Zones (All) for information.
4. The Assistant Commissioners of Taxes/Superintendents of Taxes (All) for information and necessary action.
5. The Assistant Commissioner of Taxes, Silchar Unit, Silchar for information and necessary action.
6. Shri Saugata Shome, Proprietor of M/s. North East Engineers & Consultants, Link Road, Lane No. 3, Silchar-788006 for information.


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