

GOVERNMENT OF ASSAM
OFFICE OF THE COMMISSIONER OF TAXES::ASSAM::KAR BHAWAN
DISPUR.GUWAHATI.

ORDER

Dated Guwahati the 8th March, 2010.

No. CTS-3/2009/108 : M/s. Cachar Ispat Pvt. Ltd., Pangram, Udharband, Cachar, Assam has filed an application under section 105 of the Assam Value Added Act, 2003, seeking clarification as to whether sponge iron, ferro, silicon, silico manganese and ingot mould imported from outside Assam to be used as raw material in Assam are liable to entry tax as per Schedule of Assam Entry Tax Act, 2008.

Shri Deepok Patwary, FCA appeared on behalf of the petitioner and placed his submission. He also submitted invoices consignment note copy etc. As well as samples of those items. Perused the submission and examined the samples. Further the Schedule of the Assam Entry tax Act, 2008 is also examined. It appears that none of these items are specified in the Schedule to the Assam Entry tax Act, 2008. As such it is clarified that the above mentioned items are not exigible to tax under the Assam Entry tax Act, 2008 .

Sd/-Sanjay Lohiya,
Commissioner of Taxes, Assam,
Dispur, Guwahati-6.

Dated Dispur, the 09th March, 2010.

Memo No. CTS-3/2009/108 -A

Copy to :-

1. The Principal Secretary to the Govt. of Assam, Finance Department, Dispur, Guwahati - 6 for favour of kind information of the Government.
2. The Addl. Commissioner of Taxes/Joint Commissioners of Taxes (All) for information.
3. The Deputy Commissioner of Taxes (All) for information.
4. The Assistant Commissioners of Taxes/Superintendents of Taxes (All) for information.
5. M/s. Cachar Ispat Pvt. Ltd., Pangram, Udharband, Cachar, Assam for information.


(M. H. A. Choudhury),

Addl. Commissioner of Taxes, Assam,
Dispur, Guwahati-6.

M. Deb
9/3/2010
