

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

ORDER

Dated Guwahati the 31th March, 2010.

No. CTS-71/2007/108 : M/s. BOSCH Ltd., Mayor Garden Building. 3rd Floor, Opp. Rajiv Bhawan, G.S. Road, Guwahati-5 filed an application under section 105 of the Assam Value Added Tax Act, 2003 seeking clarification on rate of tax on the following items:-

- 1) Battery Service Equipment
- 2) Nozzle Testers
- 3) Service Tools
- 4) Software (ESI)
- 5) Spark Plug Testers
- 6) Test Equipment HW
- 7) Test Equipment (TINR)
- 8) Tyre Charger
- 9) Wheel Balancer.

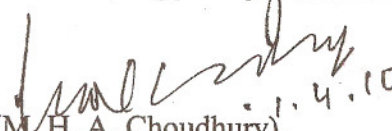
Shri Ranjan Karmakar, Authorised signatory appeared on behalf of the petitioner and placed his submission on 26.02.2010. He stated that these items are used for testing and fitting parts of motor vehicles and hence should be treated as spare parts of motor vehicles. He prayed for time to give written statement including detailed list of item and their interpretation. Accordingly he was given another date on 12.03.2010, on which he was absent. Subsequently another date was fixed on 26.03.2010. On that date also the petitioner was absent therefore the matter has been examined on the basis of submission of the petitioner on 26.02.2010 and on the basis of material facts.

The entries of the Schedule of the Assam Value Added Tax Act, 2003 perused. The items listed above, as stated by the petitioner are used for testing and fitting parts of motor vehicles, but are not themselves fitted in motor vehicles. Therefore, these items can not termed as spare parts of motor vehicles. It appeared that the items are not mentioned in any entry of First, Second, Third and Fourth Schedules of the Assam Value Added Tax Act, 2003. Hence the items are covered under entry at Sl. 1 of the Fifth Schedule of said Act, hence taxable @ 13.5%.

Sd/-Sanjay Lohiya,
Commissioner of Taxes, Assam,
Dispur, Guwahati-6.
Dated Dispur, the 4th April, 2010.

Memo No. CTS-71/2007/108 -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. BOSCH Ltd., Mayor Garden Building. 3rd Floor, Opp. Rajiv Bhawan, G.S. Road, Guwahati-5 for information.


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