

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

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ORDER

Dated Guwahati the 30th Nov., 2010.

No. CTS-53/2006/162 : Sri Trinath Das, Proprietor, Silchar Sangeet Vidyalaya Building, Trunk Road, Silchar-788001 has filed an application under section 105 of the Assam Value Added Tax Act, 2003 seeking clarification as to whether carrying contract falls under works contract and whether VAT is leviable on such carrying contract under the VAT Act.

Sri Amal Kr. Dey, Legal Practitioner appeared on behalf of the petitioner and placed his submission. He also submitted a copy of the letter of Award (LOA) No. NESL/RE/C&M/015/2315 dtd.17-03-2010. The same is examined.

It appears from the clause 5.0 of the letter that the order is for transportation of 8.5 M and 7.5 M PSC pole for rural electrification works under the RGCIVY works of Cachar district. As per clause 6.0, the payment shall be made as per kilometre per pole basis. The goods will be loaded from M/s. Allied concern, Sildubi (clause 8.0) and the same shall be delivered as per advice of Engineer-in-Charge or his authorized representative at suitable work site (clause 9.0).

From the above, it is found that the petitioner is under taking job for transportation of poles and there involves no transfer of property in goods in the above referred contract. Hence the contract will not come under the scope of works contract and will not be exigible to tax under the Assam Value Added Tax Act, 2003.

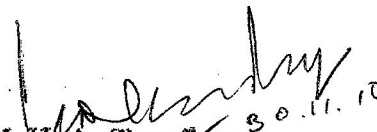
It is, however, clarified that above clarification shall be applicable for LOA No. NESL/RE/C&M/015/2315 dtd.17-03-2010 only.

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

Memo No.CTS-53/2006/162 -A  
Copy to :-

Dated Dispur, the 30<sup>th</sup> Nov., 2010.

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. Sri Trinath Das, Proprietor, Silchar Sangeet Vidyalaya Building, Trunk Road Silchar-788001 for information.

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

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