

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

ORDER

Dated Guwahati the 1st March, 2011

No. CTS-77/2007/300 : M/s Tirupati Industrial Stores, Gandhi Park Road, Near Petrol Pump, Tinsukia-786125, filed an application under Section 105 of the Assam Value Added Tax Act, 2003 seeking clarification as to whether entry tax is leviable on industrial valves being imported by Oil and Gas Companies for their Oil and Gas installation.

Shri Akhil Thard, Proprietor of the firm appeared and placed his submission. He submitted that industrial valves are main flow line equipments which are used extensively by Oil and Gas Industries in the installations (Oil collecting stations /Gas gathering station and Truck pipe lines) for flow control of their product, i.e. oil and gas. They are installed in the pipelines and meant to control the flow of any line liquid. Without these valves the plant will not function.

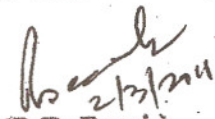
Perused the submission and entries of the Schedule appended to the Assam Entry Tax Act, 2008 is examined. Entry at Sl. No.9 of the Schedule reads as "Plants and machineries for Industry and construction works including parts, thereof." From the above submissions it is clear that the industrial valve is a part of the plant and machinery. As such it is clarified that industrial valve shall be covered under entry at Sl. No.9 of the Assam Entry Tax Act, 2008 schedule and taxable @ 2%.

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

Dated Dispur, the 04th March, 2011.

Memo No. CTS-77/2007/300 -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 Tirupati Industrial Stores. Gandhi Park Road, Near Petrol Pump, Tinsukia-786125 for information.


2/3/2011
(R.D. Borah),

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