

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

ORDER

Dated Guwahati the 4th April, 2011

No.CTS-63/2005/217 : M/s. Commercial Iron & steel Co. Pvt. Ltd., EPIP Zone, Byrnihat, Meghalaya has filed an application under Section 105 of the Assam Value Added Tax Act, 2003, hereinafter to be referred as the Act in short, seeking clarification as to whether he is required to deposit security within the meaning of Section 76(4) of it while obtaining Transit Pass for carrying taxable goods brought from other States through Railway to his factory in Meghalaya.

Mr. Kuber Sharma, consultant and authorized representative appeared on behalf of the petitioner and placed his submission. He claimed that while transporting goods from the B.G.Railway point, they produce documents like purchase invoices, copy of railway receipt, statutory form of Meghalaya for import of the goods. Besides, they also have an administrative office at Athgaon, Guwahati.

Now, sub section (4) of section on 76 of the Act provides for realization of security equivalent to the amount of calculable tax on the goods before issuing Transit Pass in case the officer-in-charge of the entry check post is not satisfied on the correctness of documents/papers produced before him and also if the transporter fails to furnish satisfactory proof of having a place of business within the State before the officer-in-charge of the entry check post. Therefore, a case for realization of security shall have to be decided by the officer-in-charge of the check post upon facts and circumstances relating to each particular occasion of transportation of goods. No general criterion can be prescribed for issuing Transit Pass without realizing security by exercising power conferred by section 105 of the Act.

It is therefore, clarified that a person applying for issuance of Transit Pass while transporting goods within the meaning of Section 76(4) of the Act shall have to furnish security in accordance with the order passed as per law by the officer-in-charge of the entry check post.

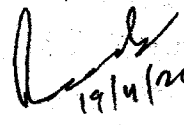
Sd/- Sanjay Lohiya ,
Commissioner of Taxes, Assam,
Dispur, Guwahati-6

Memo No. CTS-63/2005/217 -A

Dated Dispur, the 19th April, 2011.

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. Commercial Iron & steel Co. Pvt. Ltd., EPIP Zone, Byrnihat, Meghalaya for information.


19/4/2011
(R.D. Borah),

Joint Commissioner of Taxes, Assam

M. S.
19/4/2011
Dispur, Guwahati-6
