

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

ORDER

Dated Guwahati the 24th May, 2011

No.CTS-28/2008/294 : M/s. Prem Kumar & Company, 187 Maharshi Debnath Road, Kolkata (WB) filed an application under Section 105 of the Assam Value Added Tax Act, 2003 seeking clarification as to whether the work of transportation including loading and unloading of BG Girders from Railway workshop, Manmod, Maharashtra to Banderkhal Damcherra (Lunding-Silchar Project) undertaken by the firm will attract levy of tax under the provisions of the Assam Value Added Tax Act, 2003. The application is found to be in order, hence admitted.

Shri.D.R.Sethia, Advocate appeared on behalf of the firm and filed his submission. He also submitted copy of work order No.W/362/CON/S-L/ Transportation Girder/SCL/2010 dated 25/11/2010 issued by Deputy Chief Engineer/ Con-1, North East Frontier Railway/Silchar. Perusal of the work order reveals that the work is of purely service of transportation loading and unloading charges without any transfer of property in goods.

It is therefore clarified that any activity of transportation of goods which does not involve any transfer of property in goods shall not be exigible to tax under the provisions of the Assam Value Added Tax Act, 2003 and hence the provision relating to Deduction of tax at source shall not be applicable.

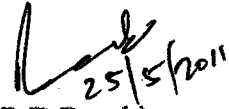
Sd/- Ashutosh Agnihotri,
Commissioner of Taxes, Assam,
Dispur, Guwahati-6

Memo No. CTS-28/2008/294 - A

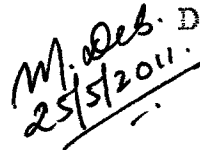
Dated Dispur, the 25th May, 2011.

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. Prem Kumar & Company, 187 Maharshi Debnath Road, Kolkata (WB) for information.


(R.D. Borah)

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


25/5/2011