

GOVERNMENT OF ASSAM
OFFICE OF THE COMMISSIONER OF TAXES:::::ASSAM:::::GUWAHATI

ORDER

Dated Guwahati, the 08th July, 2011.

NO.CTS-91/2002/263 : M/s P.P. Commercial Co., Jail Road, Fancy Bazar, Guwahati-1 filed petition under section 105 of Assam Value Added Tax Act, 2003 seeking clarification on the rate of tax under the "Composition Scheme for Works Contract."

Shri G.K. Agarwalla, CA appeared and placed his submission. He submitted that though the rate of tax under the Composition Scheme for Works Contract is prescribed as 4%, many department deduct tax @ 5% on the wrong assumption due to the notification dated 31-10.2009. Therefore his client desires to know the actual prescribed rate.

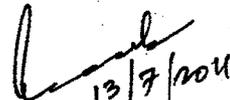
Perused the submission. Composition Scheme for Works Contract was notified vide Notification No.FTX.55/05/pt/14 dt.29.04.2005 wherein it was prescribed that the rate of tax under the scheme shall be four poise in every rupee of the total aggregate value of the works contracts received or receivable by a contractor. Hence it is clarified that the rate of tax for composition Scheme for Works Contract as per Notification No. FTX.55/05/pt/14 dt.29.04.05 is 4%.

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

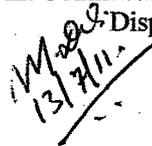
Memo NO.CTS-91/2002/263- A
Copy to :-

Dated Dispur, the 13th July, 2011.

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 P.P. Commercial Co., Jail Road, Fancy Bazar, Guwahati-1 for information.


13/7/2011
(R.D. Borah),

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


13/7/11