

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

ORDER

Dated Guwahati, the 2nd September, 2011.

NO.CTS-42/2011/26 :- M/s Greaves Cotton Limited, C/o M. K. Dewan, Advocate House No. 48, 1st Floor, Kacharibasti, Christianbasti, Guwahati-5 submitted an application under section 105 of the Assam Value Added Tax Act, 2003 seeking clarification on the rate of tax on spares and parts used in automotive engines fitted in light commercial vehicle.

Shri M. K. Dewan, Advocate appeared on behalf of the petitioner and placed his submission. He also filed a written submission. He submitted that automotive engine is exclusively used/ fitted in light commercial vehicle. Since the engine is fitted in motor vehicle, hence the parts and spares of the automotive engine should also be termed as spare parts of motor vehicle and the same should come under the entry at serial No. 107 of Part -A of Second Schedule and taxable @ 5%.

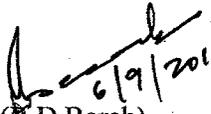
Perused the submissions. The entry of the Schedule of the Act is also examined. It appears that entry at serial No. 107 of Part-'A' of Second Schedule records as "Spare Parts of motor vehicles", whereas the item under dispute is spare Parts of automotive machine. Hence it is clear that the entry at serial No. 107 does not cover spare parts of automotive machine. As a spare part of automotive machine is not mentioned in any entries at First, Second, Third and Fourth Schedule, it shall be covered under entry at serial No. 1 of the Fifth Schedule and shall be taxable @ 13.5%.

Sd/- Dr. J.B. Ekka, IAS,
Commissioner of Taxes, Assam,
Dispur, Guwahati-6.

Memo NO. CTS-42/2011/26 - A
Copy to :-

Dated Dispur, the 6th September, 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 Greaves Cotton Limited, C/o M. K. Dewan, Advocate House No. 48, 1st Floor, Kacharibasti, Christianbasti, Guwahati-5 for information.


6/9/2011
(R.D. Borah),

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