

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

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ORDER

Dated Guwahati, the <sup>21<sup>st</sup></sup> September, 2011.

No. CTS-50/2005/273: M/s Cent Ply (A division of Century Plyboard India Ltd.), Kokjhar, Mirza, Palasbari Road, Palasbari, Kamrup, 781128 has filed a petition under section 105 of the Assam Value Added Tax Act, 2003 read with section 9 of the Assam Entry Tax Act, 2008 seeking clarification as to whether they are required to pay entry tax on imported materials which are received by them on stock transfer basis from head office in West Bengal.

Shri D.D.Choudhry, Authorized Signatory appeared on behalf of the petitioner and filed his submission. He submitted that the petitioner is engaged in manufacturing of ply boards and its head office is situated at kolkata. For their manufacturing unit, they need chemical and machinery parts which are procured from outside the country. The foreign supplier raises the invoice on the head office and goods are cleared from customs by the head office.. The Head office sends melamine (Chemical) and machinery and their parts and accessories out of the imported goods as per requirement of the Assam branch on stock transfer basis. He also submitted that as per provision of section 3 (1)(iii) of the Assam Entry Tax Act, 2008, if specified goods are imported into local area in course of import from outside the country, entry tax shall not be payable on the same.

Perused and examined the submission and provisions of the Assam Entry Tax Act, 2008 examined. It appears from the submission that the Head office of the petitioner is procuring the specified goods from outside the country. As the Head office and petitioner's unit, in principal, is one unit and as the specified goods are procured in course of import from outside the country, it is clarified that there is no liability to pay tax under Assam Entry Tax Act, 2008 as per provision of section 3(2)(iii) of the Assam Entry Tax Act, 2008.

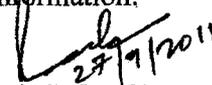
Sd/- Dr. J.B. Ekka, IAS,  
Commissioner of Taxes, Assam,  
Dispur, Guwahati-6.

Memo NO. CTS-50/2005/273- A

Dated Dispur, the 27<sup>th</sup> September, 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 Cent Ply (A division of Century Plyboard India Ltd.), Kokjhar, Mirza, Palasbari Road, Palasbari, Kamrup, 781128 for information.

  
27/9/2011  
(R.D. Borah),

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