

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

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ORDER

Dated Dispur, the 6<sup>th</sup> June, 2012.

No. CTS-14/2012/28 : M/s Reliant Engineers, C/o U. Baruah, H-2A Bye lane- 1(A, North) Near Kaziranga Lodge, Panjabari Road, Six Mile, Guwahati-37 has filed an application as per provision of section 105 under the Assam Value Added Tax Act, 2003 (hereinafter referred to as Act) seeking clarification as to whether Consultancy Service (Geo-technical Investigation) is taxable under the Assam Value Added Tax Act, 2003.

Diganta Bhattacharjya, Administrative Officer of the firm appeared and filed submission. He submitted that they are registered under the service tax as consulting engineer as they are working as Consulting Engineers and they are rendering service relating to civil engineering scope (geotechnical investigation for road, bridge and building; surveying; material testing; concrete mix design; pile and plate testing; earth resistivity testing' rock drilling). He also submitted copies of contract documents, which are examined and perused the submission.

As per provisions of the Assam Value Added Tax Act, 2003 tax is leviable, among others, on transfer of property in goods involved in the execution of works contract or on transfer of the right to use any goods for any purpose. On perusal of the contract agreements furnished by the petitioner, it appears that there is no transfer of property in goods or transfer of the right to use any goods.

It is, therefore, clarified that VAT is not leviable if there is no transfer of property in goods involved in the execution of works contract.

Sd/-Dr. J.B. Ekka, I.A.S.  
Commissioner of Taxes, Assam,  
Guwahati.

Memo No. CTS-14/2012/28-A

Dated Dispur, the 7<sup>th</sup> June, 2012.

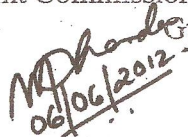
Copy to:-

1. The Principal Secretary to the Government of Assam, Finance Department, Dispur for favour of kind information.
2. The Addl. Commissioners of Taxes/Joint Commissioners of Taxes (All), Head Office for information.
3. The Deputy Commissioners of Taxes, Zones (All) for information.
4. The Assistant Commissioners of Taxes/Superintendents of Taxes (All) for information and necessary action.
5. The Assistant Commissioner of Taxes, Silchar Unit, Silchar for information and necessary action.
6. M/s Reliant Engineers, C/o U. Baruah, H-2A Bye lane- 1(A, North) Near Kaziranga Lodge, Panjabari Road, Six Mile, Guwahati-37 for information.

  
(Mrs. R.D. Borah),  
6/6/2012

Joint Commissioner of Taxes, Assam,  
Guwahati.

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06/06/2012