

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

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**ORDER**

No. CTS-43/2011/210

Dated Dispur the 10<sup>th</sup> October, 2014.

M/s. Teamates, Makum Road, Tinsukia-786146 has filed an application in Form-76 of the Assam Value Added Tax Rules, 2005 seeking clarification as to whether Entry Tax is applicable on M/s. IOCL, Digboi on specified goods when M/s. IOCL, Digboi purchase materials from them i.e. Teamates, Tinsukia and where Teamates is paying VAT on sale of said goods to M/s. IOCL Digboi.

Shri Vijay Rara, authorized representative appeared on behalf of the petitioner and placed his submission. He submitted that since they are registered dealer under VAT Assam and are paying VAT as such Entry Tax should not be taken into account in their rates whenever they supply materials to IOCL i.e. no Entry Tax should be applicable on IOCL, Digboi whenever they purchase goods from within the State of Assam from a registered VAT dealer and where the dealer makes the payment of VAT. They further submitted that IOCL, Digboi authorities claim that Entry Tax is payable even if they purchase materials from within the State of Assam as it is a movement of goods from one municipal area to another municipal area. Teamates also stated that in such circumstance they have to pay VAT as well as Entry Tax which is added in their costing.

It is clarified that Entry Tax is payable by the importer or purchaser of the goods and always forms part of costing on account of purchases and the incidence of Tax to be borne by the purchaser. Teamates will supply goods only against charge and payment of VAT which will be the cost of his sale. The Act clearly stipulates that when there is an entry of specified goods into any local area for consumption, use or sale then Entry Tax shall be leviable on the import value of such specified goods and shall be paid by every importer of such goods.

From the above, it is clear that Entry Tax is applicable and since, IOCL is the importer of goods, Entry Tax shall be borne by IOCL only without affecting the sale price of Teamates.

*Sd/-*

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

Memo No. CTS- 43/2011/210-A  
Copy to:

Dated Dispur, the 13<sup>th</sup> October, 2014.

1. The Additional Chief 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. M/S Teamates, Makum Road, Tinsukia-786146 for information.



(Mrs. R.D. Borah),

Addl. Commissioner of Taxes, Assam,  
Guwahati.

MDEB.  
13/10/2014.