

No.: CTS-33/2005/84

Dated Dispur, the 5th September,2008

Sub: Clarification regarding tax liability of declared goods used in works contract.

Extract of the Order

It is clarified that in the case of Afcons Infrastructure Ltd. – Vs – State of Assam., the Hon'ble Gauhati High Court held that the transfer of property in goods involved in works contract will not exceed 4% if goods involved in the works contract are declared goods under the Assam Value Added Tax Act, 2003.

Sd/(Sanjay Lihya)
Commissioner of Taxes, Assam
Dispur, Guwahati-6